

**BELGRAVIA NURSING AND  
CARE BUREAU LIMITED**  
**ABBREVIATED ACCOUNTS**  
**FOR**  
**31 MARCH 2007**



**MICHAELIDES WARNER & CO LIMITED**

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London  
W6 9PL

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# **BELGRAVIA NURSING AND CARE BUREAU LIMITED**

## **ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 MARCH 2007**

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# BELGRAVIA NURSING AND CARE BUREAU LIMITED

## ABBREVIATED BALANCE SHEET

31 MARCH 2007

	Note	2007	2006
		£	£
<b>FIXED ASSETS</b>	<b>2</b>		
Tangible assets		<u>46,860</u>	<u>82,805</u>
<b>CURRENT ASSETS</b>			
Debtors		459,022	271,913
Cash at bank and in hand		<u>319</u>	<u>20,105</u>
		459,341	292,018
<b>CREDITORS: Amounts falling due within one year</b>		<u>326,015</u>	<u>199,766</u>
<b>NET CURRENT ASSETS</b>		<u>133,326</u>	<u>92,252</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>180,186</u>	<u>175,057</u>
<b>CREDITORS: Amounts falling due after more than one year</b>		<u>8,736</u>	<u>13,713</u>
		<u>171,450</u>	<u>161,344</u>
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	<b>3</b>	<b>2</b>	<b>2</b>
Profit and loss account		171,448	161,342
<b>SHAREHOLDERS' FUNDS</b>		<u>171,450</u>	<u>161,344</u>

The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act

The director acknowledges her responsibility for

- (i) ensuring that the company keeps proper accounting records which comply with section 221 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985

These abbreviated accounts were approved and signed by the director and authorised for issue on 10 July 2008

MRS K BLACKWOOD



The notes on pages 2 to 3 form part of these abbreviated accounts

# BELGRAVIA NURSING AND CARE BUREAU LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

**YEAR ENDED 31 MARCH 2007**

### 1. ACCOUNTING POLICIES

#### **Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005)

#### **Changes in accounting policies**

In preparing the financial statements for the current year, the company has adopted the Financial Reporting Standard for Smaller Entities (effective January 2005)

The company has now adopted the Financial Reporting Standard for Smaller Entities (effective January 2005) As a result of this implementation, the company continues to follow the substance of FRS 21 requirements of post balance sheet events in respect of dividends and bonuses The impact of the FRSSE has not resulted in any change other than the presentational requirements for dividend movements on reserves This is shown under the notes for profit and loss accounts

#### **Turnover**

The turnover shown in the profit and loss account represents amounts invoiced during the year

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion

#### **Fixed assets**

All fixed assets are initially recorded at cost

#### **Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Leasehold Property	- over the term of the lease
Fixtures & Fittings	- 25% reducing balance basis
Motor Vehicles	- 25% reducing balance basis
Equipment	- 25% reducing balance basis

#### **Hire purchase agreements**

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis

# BELGRAVIA NURSING AND CARE BUREAU LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2007

### 1. ACCOUNTING POLICIES *(continued)*

#### Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

### 2. FIXED ASSETS

	Tangible Assets £
<b>COST</b>	
At 1 April 2006	238,838
Additions	831
Disposals	(57,000)
<b>At 31 March 2007</b>	<u>182,669</u>
<b>DEPRECIATION</b>	
At 1 April 2006	156,033
Charge for year	19,588
On disposals	(39,812)
<b>At 31 March 2007</b>	<u>135,809</u>
<b>NET BOOK VALUE</b>	
<b>At 31 March 2007</b>	<u>46,860</u>
At 31 March 2006	<u>82,805</u>

### 3. SHARE CAPITAL

#### Authorised share capital:

	2007 £	2006 £
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>

#### Allotted, called up and fully paid:

	2007 No	£	2006 No	£
Ordinary shares of £1 each	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>