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COMPANY REGISTRATION NUMBER 3914559

**BATTLE McCARTHY LIMITED  
ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED  
30 APRIL 2006**

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# **BATTLE McCARTHY LIMITED**

## **ABBREVIATED ACCOUNTS**

**YEAR ENDED 30 APRIL 2006**

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**BATTLE McCARTHY LIMITED**  
**INDEPENDENT AUDITOR'S REPORT TO BATTLE McCARTHY LIMITED**  
**UNDER SECTION 247B OF THE COMPANIES ACT 1985**

We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of Battle McCarthy Limited for the year ended 30 April 2006 prepared under Section 226 of the Companies Act 1985.

This report is made solely to the company, in accordance with Section 247B of the Companies Act 1985. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company for our audit work, for this report, or for the opinions we have formed.

**RESPECTIVE RESPONSIBILITIES OF THE DIRECTORS AND THE AUDITOR**

The directors are responsible for preparing the abbreviated accounts in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Act to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with those provisions and to report our opinion to you.

**BASIS OF OPINION**

We conducted our work in accordance with Bulletin 2006/3 "The special auditor's report on abbreviated accounts in the United Kingdom" issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

We have undertaken the audit in accordance with the requirements of APB Ethical Standards including APB Ethical Standard - Provisions Available for Small Entities, in the circumstances set out in note 4 to the financial statements.

**OPINION**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts have been properly prepared in accordance with those provisions.



**NABARRO**  
Chartered Accountants  
& Registered Auditors

3/4 Great Marlborough Street  
London  
W1F 7HH

5 September 2007

**BATTLE McCARTHY LIMITED**  
**ABBREVIATED BALANCE SHEET**

**30 APRIL 2006**

	Note	2006	2005
		£	£
<b>FIXED ASSETS</b>	<b>2</b>		
Tangible assets		25,856	54,854
<b>CURRENT ASSETS</b>			
Stocks		11,120	218,102
Debtors		862,891	867,956
Cash at bank and in hand		459,997	93,566
		<u>1,334,008</u>	<u>1,179,624</u>
<b>CREDITORS: Amounts falling due within one year</b>	<b>3</b>	<u>878,837</u>	<u>840,255</u>
<b>NET CURRENT ASSETS</b>		<u>455,171</u>	<u>339,369</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>481,027</u>	<u>394,223</u>
<b>PROVISIONS FOR LIABILITIES AND CHARGES</b>		<u>1,935</u>	<u>7,361</u>
		<u>479,092</u>	<u>386,862</u>
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	<b>5</b>	8,020	8,020
Share premium account		12,980	12,980
Profit and loss account		458,092	365,862
<b>SHAREHOLDERS' FUNDS</b>		<u>479,092</u>	<u>386,862</u>

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 by the directors on 5 September 2007 and are signed on their behalf by



**C T McCARTHY**  
Director

The notes on pages 3 to 4 form part of these abbreviated accounts.

**BATTLE McCARTHY LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 30 APRIL 2006**

**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)

**Turnover**

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax

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

Fixtures & Fittings	- 25%
Equipment	- 25%

**Work in progress**

Work in progress is valued on the basis of direct costs plus attributable overheads based on normal level of activity. Provision is made for any foreseeable losses where appropriate. No element of profit is included in the valuation of work in progress

**Operating lease agreements**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease

**Deferred taxation**

Provision is made for deferred taxation using the liability method to take account of timing differences between the incidence of income and expenditure for taxation and accounting purposes except to the extent that the directors consider that a liability to taxation is unlikely to crystallise.

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

**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.

**BATTLE McCARTHY LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 30 APRIL 2006**

**2. FIXED ASSETS**

	<b>Tangible Assets £</b>
<b>COST</b>	
At 1 May 2005	286,881
Additions	<u>5,978</u>
<b>At 30 April 2006</b>	<u><b>292,859</b></u>
<b>DEPRECIATION</b>	
At 1 May 2005	232,027
Charge for year	<u>34,976</u>
<b>At 30 April 2006</b>	<u><b>267,003</b></u>
<b>NET BOOK VALUE</b>	
<b>At 30 April 2006</b>	<u><b>25,856</b></u>
At 30 April 2005	<u>54,854</u>

**3. CREDITORS: Amounts falling due within one year**

The following liabilities disclosed under creditors falling due within one year are secured by the company

	<b>2006 £</b>	<b>2005 £</b>
Bank loans and overdrafts	<u>-</u>	<u>12,264</u>

**4. APB ETHICAL STANDARDS**

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements

**5. SHARE CAPITAL**

**Authorised share capital:**

	<b>2006 £</b>	<b>2005 £</b>
800,000 "A" Ordinary shares of £0.01 each	8,000	8,000
200,000 "B" Ordinary shares of £0.01 each	<u>2,000</u>	<u>2,000</u>
	<u><b>10,000</b></u>	<u><b>10,000</b></u>

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

	<b>2006 No</b>	<b>£</b>	<b>2005 No</b>	<b>£</b>
"A" Ordinary shares of £0.01 each	800,000	8,000	800,000	8,000
"B" Ordinary shares of £0.01 each	<u>2,000</u>	<u>20</u>	<u>2,000</u>	<u>20</u>
	<u><b>802,000</b></u>	<u><b>8,020</b></u>	<u><b>802,000</b></u>	<u><b>8,020</b></u>