

REGISTRAR OF COMPANIES

**Abbreviated Unaudited Accounts
for the Year Ended 31 December 2005
for
Blushers Laser Advisory Centre Limited**

THURSDAY



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COMPANIES HOUSE

Blushers Laser Advisory Centre Limited

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for the Year Ended 31 December 2005**

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Blushers Laser Advisory Centre Limited

**Company Information
for the Year Ended 31 December 2005**

DIRECTORS:

S J Ward
Mrs A C Ward

SECRETARY:

Mrs A C Ward

REGISTERED OFFICE:

Leofric House
Binley Road
Coventry
CV3 1JN

REGISTERED NUMBER:

4494803 (England and Wales)

ACCOUNTANTS:

Leigh, Christou & Co
Chartered Certified Accountants
Leofric House
Binley Road
Coventry
West Midlands
CV3 1JN

Blushers Laser Advisory Centre Limited

**Abbreviated Balance Sheet
31 December 2005**

		31.12.05		31.12.04 as restated	
	Notes	£	£	£	£
FIXED ASSETS					
Intangible assets	2		37,600		42,300
Tangible assets	3		<u>200,331</u>		<u>102,929</u>
			237,931		145,229
CURRENT ASSETS					
Stocks		12,731		13,402	
Debtors		66,052		7,902	
Cash at bank and in hand		250		15,668	
		<u>79,033</u>		<u>36,972</u>	
CREDITORS					
Amounts falling due within one year		<u>209,605</u>		<u>151,793</u>	
NET CURRENT LIABILITIES			<u>(130,572)</u>		<u>(114,821)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			107,359		30,408
CREDITORS					
Amounts falling due after more than one year			(23,829)		(6,489)
PROVISIONS FOR LIABILITIES			<u>(9,918)</u>		<u>(1,635)</u>
NET ASSETS			<u><u>73,612</u></u>		<u><u>22,284</u></u>
CAPITAL AND RESERVES					
Called up share capital	4		2		2
Profit and loss account			<u>73,610</u>		<u>22,282</u>
SHAREHOLDERS' FUNDS			<u><u>73,612</u></u>		<u><u>22,284</u></u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 December 2005.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2005 in accordance with Section 249B(2) of the Companies Act 1985.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.


The notes form part of these abbreviated accounts

Blushers Laser Advisory Centre Limited


**Abbreviated Balance Sheet - continued
31 December 2005**

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2005).

The financial statements were approved by the Board of Directors on 27 September 2006 and were signed on its behalf by:

 S. J. Ward

S J Ward - Director

 A. C. Ward

Mrs A C Ward - Director

Blushers Laser Advisory Centre Limited

Notes to the Abbreviated Accounts for the Year Ended 31 December 2005

1. ACCOUNTING POLICIES

Accounting convention

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

Turnover represents net invoiced sale of goods and services, excluding value added tax.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2004, is being amortised evenly over its estimated useful life of ten years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Short leasehold	- Period of lease
Improvements to property	- Period of lease
Plant and machinery	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Deferred tax

Deferred taxation arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred taxation is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based upon current tax rates and laws.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

Blushers Laser Advisory Centre Limited

**Notes to the Abbreviated Accounts - continued
for the Year Ended 31 December 2005**

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 January 2005	
and 31 December 2005	<u>47,000</u>
AMORTISATION	
At 1 January 2005	4,700
Charge for year	<u>4,700</u>
At 31 December 2005	<u>9,400</u>
NET BOOK VALUE	
At 31 December 2005	<u>37,600</u>
At 31 December 2004	<u>42,300</u>

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 January 2005	125,428
Additions	135,995
Disposals	<u>(24,390)</u>
At 31 December 2005	<u>237,033</u>
DEPRECIATION	
At 1 January 2005	22,499
Charge for year	23,276
Eliminated on disposal	<u>(9,073)</u>
At 31 December 2005	<u>36,702</u>
NET BOOK VALUE	
At 31 December 2005	<u>200,331</u>
At 31 December 2004	<u>102,929</u>

4. CALLED UP SHARE CAPITAL

Authorised:				
Number:	Class:	Nominal value:	31.12.05	31.12.04 as restated
			£	£
10,000	Ordinary	£1	<u>10,000</u>	<u>10,000</u>
Allotted and issued:				
Number:	Class:	Nominal value:	31.12.05	31.12.04 as restated
			£	£
2	Share capital 1	£1	<u>2</u>	<u>2</u>

Blushers Laser Advisory Centre Limited

**Notes to the Abbreviated Accounts - continued
for the Year Ended 31 December 2005**

5. TRANSACTIONS WITH DIRECTORS

The following loans to directors subsisted during the years ended 31 December 2005 and 31 December 2004:

	31.12.05	31.12.04
		as restated
	£	£
Mrs A C Ward		
Balance outstanding at start of year	1,282	-
Balance outstanding at end of year	30,360	1,282
Maximum balance outstanding during year	30,360	5,189
	<u>30,360</u>	<u>5,189</u>
S J Ward		
Balance outstanding at start of year	1,282	-
Balance outstanding at end of year	30,446	1,282
Maximum balance outstanding during year	30,446	1,282
	<u>30,446</u>	<u>1,282</u>

These advances were interest free and were repaid after the year end.