

BRIGHTMOOR SYSTEMS LTD
ABBREVIATED ACCOUNTS
31 MARCH 2007

ASCOT SINCLAIR ASSOCIATES

Chartered Certified Accountants

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MONDAY



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COMPANIES HOUSE

BRIGHTMOOR SYSTEMS LTD

ABBREVIATED ACCOUNTS

PERIOD FROM 7 FEBRUARY 2006 TO 31 MARCH 2007

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BRIGHTMOOR SYSTEMS LTD

ABBREVIATED BALANCE SHEET

31 MARCH 2007

	Note	£	31 Mar 07 £
FIXED ASSETS	2		
Tangible assets			112
CURRENT ASSETS			
Debtors		22,465	
Cash at bank and in hand		30,798	
		<u>53,263</u>	
CREDITORS: Amounts falling due within one year		<u>21,759</u>	
NET CURRENT ASSETS			<u>31,504</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>31,616</u>
CAPITAL AND RESERVES			
Called-up equity share capital	3		1
Profit and loss account			<u>31,615</u>
SHAREHOLDERS' FUNDS			<u>31,616</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 period 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 his 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 period and of its profit or loss for the financial period 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 on 27/11/07



RICHARD BLAKE

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

BRIGHTMOOR SYSTEMS LTD

NOTES TO THE ABBREVIATED ACCOUNTS

PERIOD FROM 7 FEBRUARY 2006 TO 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), FRSSE 2005. FRSSE 2005 adopts the approach of FRS 25 to accounting for dividends on equity shares, that is dividends are debited to profit & loss reserves, rather than the profit and loss account for the year. The comparative figures have been restated to provide consistency in presentation.

Turnover

The turnover shown in the profit and loss account represents the fair value of services provided during the period including estimates of amounts not invoiced, exclusive of Value Added Tax.

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:

Equipment	- 25% reducing balance
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BRIGHTMOOR SYSTEMS LTD

NOTES TO THE ABBREVIATED ACCOUNTS

PERIOD FROM 7 FEBRUARY 2006 TO 31 MARCH 2007

1. ACCOUNTING POLICIES *(continued)*

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

2. FIXED ASSETS

	Tangible Assets £
COST	
Additions	150
At 31 March 2007	<u>150</u>
DEPRECIATION	
Charge for period	38
At 31 March 2007	<u>38</u>
NET BOOK VALUE	
At 31 March 2007	<u>112</u>

3. SHARE CAPITAL

Authorised share capital:

	31 Mar 07 £
100 Ordinary shares of £1 each	<u>100</u>

Allotted, called up and fully paid:

	No	£
Ordinary shares of £1 each	<u>1</u>	<u>1</u>