

COMPANY REGISTRATION NUMBER 5700408

**BRIGHTMOOR SYSTEMS LTD**  
**ABBREVIATED ACCOUNTS**  
**31 MARCH 2008**



**ASCOT SINCLAIR ASSOCIATES**

Chartered Certified Accountants  
Avondale House  
262 Uxbridge Road  
Hatch End  
Middlesex  
HA5 4HS

**BRIGHTMOOR SYSTEMS LTD**  
**ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 MARCH 2008**

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# BRIGHTMOOR SYSTEMS LTD

## ABBREVIATED BALANCE SHEET

31 MARCH 2008

	Note	2008 £	2007 £
<b>FIXED ASSETS</b>	<b>2</b>		
Tangible assets		<u>1,192</u>	<u>112</u>
<b>CURRENT ASSETS</b>			
Debtors		12,000	22,465
Cash at bank and in hand		90,593	30,798
		<u>102,593</u>	<u>53,263</u>
<b>CREDITORS: Amounts falling due within one year</b>		<u>29,870</u>	<u>21,759</u>
<b>NET CURRENT ASSETS</b>		<u>72,723</u>	<u>31,504</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>73,915</u>	<u>31,616</u>
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	<b>3</b>	<u>1</u>	<u>1</u>
Profit and loss account		<u>73,914</u>	<u>31,615</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>73,915</u>	<u>31,616</u>

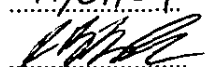
The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of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

The director acknowledges 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 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

14/01/09  
  
RICHARD BLAKE

The notes on page 1 form part of these abbreviated accounts.

**BRIGHTMOOR SYSTEMS LTD**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 MARCH 2008**

**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 2007).

**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 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:

Equipment	- 25% reducing balance
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**BRIGHTMOOR SYSTEMS LTD**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 MARCH 2008**

**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**

	<b>Tangible Assets £</b>
<b>COST</b>	
At 1 April 2007	150
Additions	1,477
<b>At 31 March 2008</b>	<u>1,627</u>
<b>DEPRECIATION</b>	
At 1 April 2007	38
Charge for year	397
<b>At 31 March 2008</b>	<u>435</u>
<b>NET BOOK VALUE</b>	
<b>At 31 March 2008</b>	<u>1,192</u>
At 31 March 2007	<u>112</u>

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**3. SHARE CAPITAL**

**Authorised share capital:**

	2008	2007
	£	£
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

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

	2008		2007	
	No	£	No	£
Ordinary shares of £1 each	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>