

Registered number: 06160076

BROOKDALE CARE LIMITED

ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2009



BROOKDALE CARE LIMITED

INDEPENDENT AUDITORS' REPORT TO BROOKDALE CARE LIMITED UNDER SECTION 247B OF THE COMPANIES ACT 1985

We have examined the abbreviated accounts of Brookdale Care Limited for the year ended 31 March 2009 set out on pages 2 to 4, together with the financial statements of the company for the year ended 31 March 2009 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 Auditors' 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 work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITORS

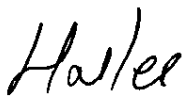
The directors are responsible for preparing the abbreviated accounts in accordance with section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246 (5) and (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 Auditors' 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.

OPINION

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts on pages 2 to 4 have been properly prepared in accordance with those provisions.



HASLERS

Chartered Accountants
Registered Auditors

Old Station Road
Loughton
Essex
IG10 4PL

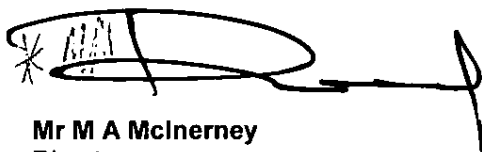
11 January 2010

BROOKDALE CARE LIMITED
REGISTERED NUMBER: 06160076

ABBREVIATED BALANCE SHEET
AS AT 31 MARCH 2009

	Note	£	2009 £	£	2008 £
CURRENT ASSETS					
Debtors		1,173,390		-	
Cash		2		2	
		<u>1,173,392</u>		<u>2</u>	
CREDITORS: amounts falling due within one year		<u>(1,173,390)</u>		<u>-</u>	
NET CURRENT ASSETS			<u>2</u>		<u>2</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>2</u>		<u>2</u>
CAPITAL AND RESERVES					
Called up share capital	3		<u>2</u>		<u>2</u>
SHAREHOLDERS' FUNDS			<u>2</u>		<u>2</u>

The abbreviated accounts, which have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 applicable to small companies, were approved and authorised for issue by the board and were signed on its behalf on 11 January 2010.


Mr M A McInerney
 Director

The notes on pages 3 to 4 form part of these financial statements.

BROOKDALE CARE LIMITED

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2009**

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

1.2 Turnover

Turnover comprises the profit share that the company receives from the partnership it holds as an investment.

1.3 Investments in trading partnerships

Investments in trading partnerships are shown at cost plus undistributed profit share less drawings and allowance for diminution in value.

If the company has a debit balance on its capital account in the partnership then this liability is shown in creditors due within one year.

BROOKDALE CARE LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

2. FIXED ASSET INVESTMENTS

	£
Capital Account	
At 1 April 2008	-
Profit Share	1,173,390
Profit withdrawn	(1,173,390)
	<hr/>
At 31 March 2009	-
	<hr/>

The fixed asset investment stated above represents the capital account of Brookdale Care Limited in the trading partnership of Brookdale Care Partnership.

3. SHARE CAPITAL

	2009 £	2008 £
Authorised		
1,000 Ordinary shares of £1 each	1,000	1,000
	<hr/>	<hr/>
Allotted, called up and fully paid		
2 Ordinary shares of £1 each	2	2
	<hr/>	<hr/>

4. RELATED PARTY TRANSACTIONS

During the year the company made a payment for the group tax losses claimed from Merville Holdings Limited, its parent company, amounting to £327,406. In addition, on 31 March 2009, the company paid a dividend to Merville Holdings Limited amounting to £841,901.

At the year end, the amount due to Merville Holdings Limited was £1,169,307. Merville Holdings Limited has indicated that it will not demand repayment of this loan until the company is in a position to do so.

At the year end, the amount due to Brookdale Healthcare Limited was £1,173,390. Mr M McNerney is also a director of Brookdale Healthcare Limited.

5. ULTIMATE PARENT UNDERTAKING AND CONTROLLING PARTY

The ultimate parent undertaking is Merville Holdings Limited, a company registered in Jersey.

The ultimate controlling party is M & E McNerney by virtue of their shareholdings in Merville Holdings Limited.