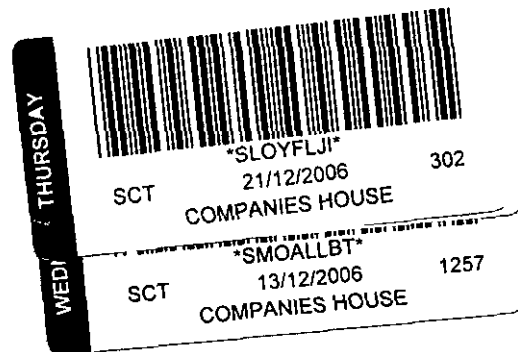


AMENDING

**BLACKFAULDS HOUSE NURSING HOME LTD
UNAUDITED ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2006**



Company Registration Number SC175033

Tenon Limited
Accountants & Business Advisers
Unit 3 Gateway Business Park
Beancross Road
Grangemouth
FK3 8WX

BLACKFAULDS HOUSE NURSING HOME LTD

ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2006

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BLACKFAULDS HOUSE NURSING HOME LTD

ABBREVIATED BALANCE SHEET

31 MARCH 2006

	Note	2006 £	£	2005 £	£
Fixed assets	2				
Intangible assets			169,000		182,000
Tangible assets			540,243		557,066
			<u>709,243</u>		<u>739,066</u>
Current assets					
Debtors		13,167		8,696	
Cash at bank and in hand		110,584		71,657	
		<u>123,751</u>		<u>80,353</u>	
Creditors: Amounts falling due within one year		<u>(13,635)</u>		<u>(19,760)</u>	
Net current assets			110,116		60,593
Total assets less current liabilities			<u>819,359</u>		<u>799,659</u>
Creditors. Amounts falling due after more than one year			(526,872)		(556,057)
Provisions for liabilities			(4,136)		(3,076)
			<u>288,351</u>		<u>240,526</u>
Capital and reserves					
Called up share capital	4		2		2
Profit and loss account			288,349		240,524
Shareholders' funds			<u>288,351</u>		<u>240,526</u>

The Balance sheet continues on the following page
The notes on pages 3 to 5 form part of these abbreviated accounts

BLACKFAULDS HOUSE NURSING HOME LTD

ABBREVIATED BALANCE SHEET *(continued)*

31 MARCH 2006

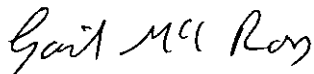
The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2)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

The directors acknowledge their responsibilities 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 by the directors on 30 May 2006 and are signed on their behalf by



Gail McLeod Ross
Director

The notes on pages 3 to 5 form part of these abbreviated accounts

BLACKFAULDS HOUSE NURSING HOME LTD

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 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)

Cash flow statement

The company has taken advantage of the exemption in Financial Reporting Standard No 1 "Cash flow statements" from the requirement to produce a cash flow statement on the grounds that it is a small company

Turnover

The turnover shown in the profit and loss account represents amounts receivable during the year

Amortisation

Amortisation is calculated so as to write off the cost of an asset, net of anticipated disposal proceeds, over the estimated useful economic life of that asset as follows

Goodwill	20 years
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Fixed assets

All fixed assets are initially recorded at cost

Depreciation

Depreciation is calculated so as to write off the cost of an asset, net of anticipated disposal proceeds, over the useful economic life of that asset as follows

Freehold Property	Nil
Plant & Equipment	15% Reducing Balance
Fixtures & Fittings	15% Reducing Balance
Motor Vehicles	25% Reducing Balance

No depreciation is provided on heritable property as the property is maintained in a good state of repair and is increasing in value

Hire purchase agreements

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date, where transactions or events that result in an obligation to pay more or a right to pay less tax in the future have occurred by the balance sheet date with certain limited exceptions

Deferred tax is calculated on an undiscounted basis at the tax rates that are expected to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date

BLACKFAULDS HOUSE NURSING HOME LTD

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2006

1. Accounting policies *(continued)*

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.

Employee benefit trusts

The company has established trusts for the benefit of employees and certain of their dependants. Monies held in these trusts are held by independent trustees and managed at their discretion.

Where the company retains future economic benefit from, and has de facto control of the assets and liabilities of the trust, they are accounted for as assets and liabilities of the company until the earlier of the date that an allocation of trust funds to employees in respect of past services is declared and the date that assets of the trust vest in identified individuals.

Where monies held in trust are determined by the company on the basis of employees past services to the business and the company can obtain no future economic benefit from these monies, such monies, whether in the trust or accrued for by the company are charged to the profit and loss account in the period to which they relate.

2. Fixed assets

	Intangible Assets £	Tangible Assets £	Total £
Cost			
At 1 April 2005	260,000	616,871	876,871
Additions	—	33,075	33,075
Disposals	—	(57,409)	(57,409)
At 31 March 2006	<u>260,000</u>	<u>592,537</u>	<u>852,537</u>
Depreciation			
At 1 April 2005	78,000	59,806	137,806
Charge for year	13,000	15,976	28,976
On disposals	—	(23,488)	(23,488)
At 31 March 2006	<u>91,000</u>	<u>52,294</u>	<u>143,294</u>
Net book value			
At 31 March 2006	<u>169,000</u>	<u>540,243</u>	<u>709,243</u>
At 31 March 2005	<u>182,000</u>	<u>557,065</u>	<u>739,065</u>

3. Related party transactions

No transactions with related parties were undertaken such as are required to be disclosed under the Financial Reporting Standard for Smaller Entities.

BLACKFAULDS HOUSE NURSING HOME LTD

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2006

4 Share capital

Authorised share capital.

	2006	2005
	£	£
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

Allotted, called up and fully paid.

	2006		2005	
	No	£	No	£
Ordinary shares of £1 each	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>

5. Ultimate controlling party

The company was the control of its directors throughout the whole of the current and previous years