

REGISTERED NUMBER 06565113 (England and Wales)

**ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2010
FOR
BORO LEISURE LTD**



BORO LEISURE LTD

CONTENTS OF THE ABBREVIATED ACCOUNTS
for the year ended 31 May 2010

	Page
Report of the Independent Auditors on the Abbreviated Accounts	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	3

**REPORT OF THE INDEPENDENT AUDITORS TO
BORO LEISURE LTD
UNDER SECTION 449 OF THE COMPANIES ACT 2006**

We have examined the abbreviated accounts set out on pages two to four, together with the full financial statements of Boro Leisure Ltd for the year ended 31 May 2010 prepared under Section 396 of the Companies Act 2006

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. 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 director and auditors

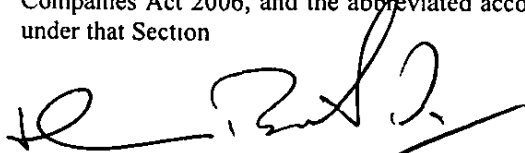
The director is responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section and to report our opinion to you.

Basis of opinion

We conducted our work in accordance with Bulletin 2008/4 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 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section.



Robert Kendall (Senior Statutory Auditor)
for and on behalf of Harrison Beale & Owen Limited
Chartered Accountants and Registered Auditors
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

10 November 2010

BORO LEISURE LTD

ABBREVIATED BALANCE SHEET
31 May 2010

	Notes	2010 £	2009 £
FIXED ASSETS			
Tangible assets	2	33,908	32,843
CURRENT ASSETS			
Stocks		7,500	5,000
Debtors		68,494	67,837
Cash at bank and in hand		117,759	66,178
		<u>193,753</u>	<u>139,015</u>
CREDITORS			
Amounts falling due within one year		<u>279,132</u>	<u>221,865</u>
NET CURRENT LIABILITIES		<u>(85,379)</u>	<u>(82,850)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(51,471)</u>	<u>(50,007)</u>
PROVISIONS FOR LIABILITIES		<u>7,121</u>	<u>-</u>
NET LIABILITIES		<u>(58,592)</u>	<u>(50,007)</u>
CAPITAL AND RESERVES			
Called up share capital	3	1	1
Profit and loss account		<u>(58,593)</u>	<u>(50,008)</u>
SHAREHOLDERS' FUNDS		<u>(58,592)</u>	<u>(50,007)</u>

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies

The financial statements were approved by the director on 10 November 2010 and were signed by



I Neale - Director

The notes form part of these abbreviated accounts

BORO LEISURE LTD

NOTES TO THE ABBREVIATED ACCOUNTS for the year ended 31 May 2010

1 ACCOUNTING POLICIES

Basis of preparing the financial statements

The accounts have been prepared in accordance with applicable accounting standards. The principal accounting policies adopted in the preparation of the financial statements remained unchanged from the previous year and are set out below.

For the year ended 31 May 2010 the company made a loss of £8,585 and had net current liabilities totalling £85,379. Included within creditors falling due within one year are amounts owed to group undertakings totalling £142,516. The director has received assurances from the company's parent undertaking and its fellow subsidiary undertakings that these amounts will not be withdrawn to the detriment of the company's continued ability to meet its other obligations as they fall due. In view of these assurances the director is of the opinion that the company is a going concern. The financial statements have been prepared on this basis.

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 April 2008).

Turnover

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Plant & machinery	- 25% on reducing balance
Furniture and equipment	- Over 6 to 15 years
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

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 tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Hire purchase and leasing commitments

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

BORO LEISURE LTD

NOTES TO THE ABBREVIATED ACCOUNTS - continued **for the year ended 31 May 2010**

2 TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 June 2009	38,219
Additions	9,067
	<hr/>
At 31 May 2010	47,286
	<hr/>
DEPRECIATION	
At 1 June 2009	5,376
Charge for year	8,002
	<hr/>
At 31 May 2010	13,378
	<hr/>
NET BOOK VALUE	
At 31 May 2010	33,908
	<hr/> <hr/>
At 31 May 2009	32,843
	<hr/> <hr/>

3 CALLED UP SHARE CAPITAL

Allotted, issued and fully paid		Nominal value £1	2010 £	2009 £
Number	Class			
1	Ordinary	£1	1	1
			<hr/> <hr/>	<hr/> <hr/>

4 CONTROL

The company is a wholly owned subsidiary of Ian Neale Construction Group Limited, a company incorporated in England. This company is also the ultimate parent undertaking.