

**REGISTRAR'S  
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**LA PIERRE CARE HOMES LIMITED**

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**ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED  
31 MARCH 2000**

  
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COMPANIES HOUSE 25/01/01

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**AUDITORS' REPORT TO LA PIERRE CARE HOMES LIMITED**

**pursuant to section 247 B of the Companies Act 1985**

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We have examined the abbreviated accounts set out on pages 2 to 4 together with the financial statements of La Pierre Care Homes Limited prepared under section 226 of the Companies Act 1985 for the year ended 31 March 2000.

**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 accounts to be delivered are properly prepared in accordance with those provisions and to report our opinion to you.

**Basis of opinion**

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. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the financial statements

**Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246 (5) and (6) and 247 of the Companies Act 1985 and the abbreviated accounts on pages 2 to 4 are properly prepared in accordance with those provisions.



**Smith & Williamson Chartered Accountants**  
Registered Auditors and  
Chartered Accountants

Prospect House  
2 Athenaeum Road  
Whetstone  
London  
N20 9YU

Dated: 24 January 2001

ABBREVIATED BALANCE SHEET  
As at 31 March 2000


	Note	£	2000 £	£	1999 £
<b>FIXED ASSETS</b>					
Tangible fixed assets	2		56,462		67,106
<b>CURRENT ASSETS</b>					
Debtors		744,071		580,437	
Cash at bank and in hand		63,846		11,653	
			<u>807,917</u>	<u>592,090</u>	
<b>CREDITORS: amounts falling due within one year</b>		<b>(168,853)</b>		<b>(114,085)</b>	
<b>NET CURRENT ASSETS</b>			<u><b>639,064</b></u>		<u>478,005</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u><b>695,526</b></u>		<u>545,111</u>
<b>CREDITORS: amounts falling due after more than one year</b>			<u>-</u>		<u>(4,017)</u>
<b>NET ASSETS</b>			<u><u><b>695,526</b></u></u>		<u><u>541,094</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	3		100		100
Profit and loss account			695,426		540,994
<b>SHAREHOLDERS' FUNDS</b>			<u><u><b>695,526</b></u></u>		<u><u>541,094</u></u>

The financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

The abbreviated accounts were approved by the board on 23 JANUARY 2001



G. Sideras



Director

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

**NOTES TO THE ABBREVIATED ACCOUNTS**  
**For the year ended 31 March 2000**

**1. ACCOUNTING POLICIES**

**1.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective March 2000) and include the results of the company's operations which are described in the Directors' Report.

**1.2 Cash Flow**

The financial statements do not include a cash flow statement because the company, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1.

**1.3 Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company.

**1.4 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost or valuation less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor vehicles	-	20%	reducing balance
Fixtures and fittings	-	15%	reducing balance

**1.5 Leasing and hire purchase**

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

**1.6 Operating leases**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to profit and loss account as incurred.

**1.7 Deferred taxation**

Provision is made for taxation deferred as a result of material timing differences between the incidence of income and expenditure for taxation and accounts purposes, using the liability method, only to the extent that, in the opinion of the directors, there is a reasonable probability that a liability or asset will crystallise in the near future.

**1.8 Pensions**

The company contributed to a number of defined contribution pension scheme and the pension charge represents the amounts payable by the company in respect of the year.

**NOTES TO THE ABBREVIATED ACCOUNTS**  
For the year ended 31 March 2000

**2. TANGIBLE ASSETS**

	£
<b>Cost</b>	
At 1 April 1999	109,705
Additions	20,341
Disposals	(31,726)
	98,320
At 31 March 2000	98,320
<b>Depreciation</b>	
At 1 April 1999	42,599
Charge for year	8,073
On disposals	(8,814)
	41,858
At 31 March 2000	41,858
<b>Net Book Value</b>	
At 31 March 2000	56,462
<i>At 31 March 1999</i>	67,106

**3. CALLED UP SHARE CAPITAL**

	2000 £	1999 £
<b>Authorised</b>		
100 ordinary shares of £1 each	100	100
<b>Allotted, called up and fully paid</b>		
100 ordinary shares of £1 each	100	100