

**ABBREVIATED UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31ST MARCH 2006**  
**FOR**  
**HIGHER BOROUGH LIMITED**

MONDAY



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COMPANIES HOUSE

**HIGHER BOROUGH LIMITED**

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FOR THE YEAR ENDED 31ST MARCH 2006**

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**HIGHER BOROUGH LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31ST MARCH 2006**

**DIRECTORS:** I Billington  
J Douglas

**SECRETARY:** Ms J S Attwood

**REGISTERED OFFICE:** Lower Marsh  
Howard Lane  
Stratton  
Bude  
Cornwall  
EX23 9TE

**REGISTERED NUMBER:** 4922805

**ACCOUNTANTS:** HEW Goldwyns Limited  
Chartered Accountants  
Rutland House  
90-92 Baxter Avenue  
Southend on Sea  
Essex  
SS2 6HZ

**HIGHER BOROUGH LIMITED**  
**ABBREVIATED BALANCE SHEET**  
**31ST MARCH 2006**

|  | 2006<br>£       | 2005<br>£       |
|--|-----------------|-----------------|
| <b>CURRENT ASSETS</b>                        |                 |                 |
| Debtors                                      | 1,545           | 270             |
| Cash at bank                                 | <u>296</u>      | <u>152</u>      |
|  | 1,841           | 422             |
| <b>CREDITORS</b>                             |                 |                 |
| Amounts falling due within one year          | <u>1,835</u>    | <u>418</u>      |
| <b>NET CURRENT ASSETS</b>                    | <u>6</u>        | <u>4</u>        |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> | <u><u>6</u></u> | <u><u>4</u></u> |
| <b>CAPITAL AND RESERVES</b>                  |                 |                 |
| Called up share capital                      | <u>6</u>        | <u>4</u>        |
| <b>SHAREHOLDERS' FUNDS</b>                   | <u><u>6</u></u> | <u><u>4</u></u> |

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31st March 2006.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2006 in accordance with Section 249B(2) of the Companies Act 1985.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2005).

The financial statements were approved by the Board of Directors on .....27/3/06..... and were signed on its behalf by:

.....*J. Bellington*.....  
Director

# HIGHER BOROUGH LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2006

### 1. ACCOUNTING POLICIES

#### 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 January 2005).

#### Turnover

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

#### Deferred tax

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

### 2. CALLED UP SHARE CAPITAL

Authorised:

| Number: | Class:          | Nominal<br>value: | 2006       | 2005       |
|---------|-----------------|-------------------|------------|------------|
|         |                 |                   | £          | £          |
| 100     | Ordinary shares | £1                | <u>100</u> | <u>100</u> |

Allotted, issued and fully paid:

| Number:    | Class:          | Nominal<br>value: | 2006     | 2005     |
|------------|-----------------|-------------------|----------|----------|
|            |                 |                   | £        | £        |
| 6          | Ordinary shares | £1                | 6        | 4        |
| (2005 - 4) |                 |                   | <u>6</u> | <u>4</u> |

The following shares were allotted and fully paid for cash at par during the year:

2 Ordinary shares shares of £1 each

### 3. ULTIMATE CONTROLLING PARTY

The company is controlled by its shareholders as a group.