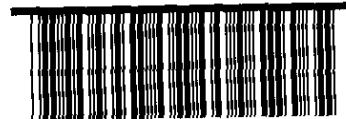


SOUTHSIDE NURSING HOME LIMITED

ABBREVIATED ACCOUNTS

for the year ended

31 March 2000



SCT SBZZRUG5 1297
COMPANIES HOUSE 04/10/00

SOUTHSIDE NURSING HOME LIMITED

INDEX TO THE ABBREVIATED ACCOUNTS
for the year ended 31 March 2000

	Page
Auditors' Report	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	3 - 4

AUDITORS' REPORT TO SOUTHSIDE NURSING HOME LIMITED
UNDER SECTION 247B OF THE COMPANIES ACT 1985
for the year ended 31 March 2000

We have examined the abbreviated accounts set out on pages 2 to 4 together with the financial statements of Southside Nursing Home Limited for the year ended 31 March 2000 prepared under Section 226 of the Companies Act 1985.

Respective responsibilities of directors and auditors

The directors are responsible for preparing 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 considered necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts 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) of the Companies Act 1985 in respect of the year ended 31 March 2000, and the abbreviated accounts on pages 2 to 4 are properly prepared in accordance with those provisions.



MacKenzie Kerr

Chartered Accountants and Registered Auditors

Redwood

19 Culduthel Road

Inverness

IV2 4AA

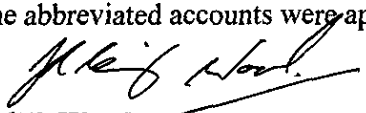
SOUTHSIDE NURSING HOME LIMITED**ABBREVIATED BALANCE SHEET**

as at 31 March 2000

	Notes	2000 £	£	1999 £	£
Fixed Assets					
Tangible assets	3		390,272		361,088
Current Assets					
Debtors		9,401		21,589	
Cash at bank and in hand		253		2,240	
		<u>9,654</u>		<u>23,829</u>	
Creditors: amounts falling due within one year	4	<u>(87,495)</u>		<u>(40,536)</u>	
Net Current Liabilities			<u>(77,841)</u>		<u>(16,707)</u>
Total Assets Less Current Liabilities			<u>312,431</u>		<u>344,381</u>
Capital and Reserves					
Called up share capital	5		100		100
Profit and loss account			312,331		344,281
Shareholders' Funds			<u>312,431</u>		<u>344,381</u>

The abbreviated accounts are 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 28.7.00 and signed on its behalf by


G C R Wood
Director

SOUTHSIDE NURSING HOME LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

for the year ended 31 March 2000

1. Fundamental accounting concept

The company has net current liabilities at the year end. However, the company's directors are confident that the company will be able to meet its day to day running costs for the foreseeable future.

In view of the above, the directors consider it to be appropriate to prepare the accounts on a going concern basis.

2. Accounting Policies

2.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective March 2000).

2.2. Turnover

Turnover represents the total invoice value of services provided to patients during the year.

2.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Freehold property	-	Over 50 years
Plumbing and electrical installations	-	Over 5 years
Fixtures, fittings and equipment	-	Over 6 years

2.4. Leasing

Rental costs under operating leases are charged to the profit and loss account in equal amounts over the period of the lease.

SOUTHSIDE NURSING HOME LIMITED**NOTES TO THE ABBREVIATED ACCOUNTS**

for the year ended 31 March 2000 (continued)

3. Fixed assets		Tangible fixed assets £
Cost		
At 1 April 1999		501,175
Additions		38,438
At 31 March 2000		<u>539,613</u>
Depreciation		
At 1 April 1999		140,090
Charge for year		9,251
At 31 March 2000		<u>149,341</u>
Net book values		
At 31 March 2000		<u>390,272</u>
At 31 March 1999		<u>361,085</u>
4. Creditors: amounts falling due within one year	2000 £	1999 £
Creditors include the following secured amounts:		
Bank overdraft	<u>46,782</u>	<u>-</u>
5. Share capital	2000 £	1999 £
Authorised, allotted, called up and fully paid 100 ordinary shares of £1 each	<u>100</u>	<u>100</u>