

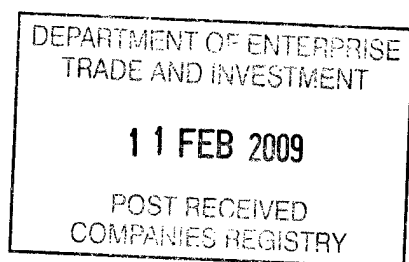


Registration number SC 64326

Scrabo Health Products Limited

Abbreviated accounts

for the year ended 31 March 2008



Scrabo Health Products Limited

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Scrabo Health Products Limited

**Chartered Accountants' report to the Board of Directors on the
unaudited accounts of Scrabo Health Products Limited**

In accordance with the engagement letter dated 7 April 2007, and in order to assist you to fulfil your duties under the Companies Act 1985, we have prepared the accounts of the company on pages 4 to 5 from the accounting records and information and explanations supplied to us.

This report is made to the company's board of directors in accordance with the terms of our engagement. Our work has been undertaken to enable us to prepare the accounts on behalf of the company's board of directors 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 and the company's board of directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with best practice guidance issued by the Institute of Chartered Accountants of Scotland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the preparation of accounts.

You have acknowledged on the balance sheet for the year ended 31 March 2008 your duty to ensure that the company has kept proper accounting records and to prepare accounts that give a true and fair view under the Companies Act 1985. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the accounts. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the accounts.

**Hamilton Morris Waugh
Chartered Accountants**

8 December 2008

**34 Dufferin Avenue
Bangor
Co Down
BT20 3AA**

Scrabo Health Products Limited

**Abbreviated balance sheet
as at 31 March 2008**

		2008		2007	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		-		635
Current assets					
Stocks		22,348		22,213	
Debtors		618		1,240	
Cash at bank and in hand		173		4,325	
		<u>23,139</u>		<u>27,778</u>	
Creditors: amounts falling due within one year		<u>(21,637)</u>		<u>(28,667)</u>	
Net current assets/(liabilities)			<u>1,502</u>		<u>(889)</u>
Total assets less current liabilities			<u>1,502</u>		<u>(254)</u>
Net assets/(liabilities)			<u><u>1,502</u></u>		<u><u>(254)</u></u>
Capital and reserves					
Called up share capital	3		17,926		17,926
Other reserves			29		29
Profit and loss account			<u>(16,453)</u>		<u>(18,209)</u>
Shareholders' funds			<u><u>1,502</u></u>		<u><u>(254)</u></u>

The directors' statements required by Section 249B(4) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 4 to 5 form an integral part of these financial statements.

Scrabo Health Products Limited

Abbreviated balance sheet (continued)

**Directors' statements required by Section 249B(4)
for the year ended 31 March 2008**

In approving these abbreviated accounts as directors of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 249A(1) of the Companies Act 1985 ;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 249B(2) requesting that an audit be conducted for the year ended 31 March 2008 and

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps accounting records which comply with Section 221, and

(2) 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 year then ended in accordance with the requirements of Section 226 and which otherwise comply with the provisions of the Companies Act 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 .

The abbreviated accounts were approved by the Board on 8 December 2008 and signed on its behalf by

J Armstrong
Director

The notes on pages 4 to 5 form an integral part of these financial statements.

Scrabo Health Products Limited

Notes to the abbreviated financial statements for the year ended 31 March 2008

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with applicable accounting standards, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities.

1.3. 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:

Fixtures, fittings and equipment	- 25% straight line
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1.4. Stock

Stock is valued at the lower of cost and net realisable value.

1.5. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.

2. Fixed assets	Tangible fixed assets £
Cost	
At 1 April 2007	47,291
At 31 March 2008	47,291
Depreciation	
At 1 April 2007	46,656
Charge for year	636
At 31 March 2008	47,292
Net book values	
At 31 March 2008	(1)
At 31 March 2007	635

Scrabo Health Products Limited

**Notes to the abbreviated financial statements
for the year ended 31 March 2008**

..... continued

3. Share capital	2008	2007
	£	£
Authorised		
100 Ordinary shares of £1 each	100	100
200,000 Preference shares of £1 each	200,000	200,000
	<u>200,100</u>	<u>200,100</u>
Allotted, called up and fully paid		
71 Ordinary shares of £1 each	71	71
17,855 Preference shares of £1 each	17,855	17,855
- Preference shares of £1 each	-	-
	<u>17,926</u>	<u>17,926</u>
Equity Shares		
71 Ordinary shares of £1 each	71	71
17,855 Preference shares of £1 each	17,855	17,855
	<u>17,926</u>	<u>17,926</u>