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SAPPHIRE SERVICES LIMITED

**ABBREVIATED ACCOUNTS FOR THE
PERIOD 10 AUGUST 2005 TO 31 AUGUST 2006**

DEPARTMENT OF ENTERPRISE
TRADE AND INVESTMENT

08 JUN 2007

POST RECEIVED
COMPANIES REGISTRY

S.D. BROWN & COMPANY
CHARTERED CERTIFIED ACCOUNTANTS
PORTADOWN

REGISTERED NUMBER: N.I. 56186

SAPPHIRE SERVICES LIMITED

Statement of Directors' Responsibilities

Company law requires the directors to prepare accounts for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that year. In preparing those accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business;

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies (Northern Ireland) Order 1986. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention of fraud and other irregularities.

SAPPHIRE SERVICES LIMITED

For the period 10 August 2005 to 31 August 2006

**ACCOUNTANTS REPORT TO THE SHAREHOLDERS ON THE UNAUDITED
ACCOUNTS OF SAPPHIRE SERVICES LIMITED**

In accordance with your instructions we have prepared without audit the Accounts for the period 10 August 2005 to 31 August 2006 on pages 3 to 4 from your books and records and from information and explanations supplied to us.



**S D BROWN & COMPANY
CHARTERED CERTIFIED ACCOUNTANTS
25-27 EDWARD STREET
PORTADOWN
BT62 3NE**

Dated: 7 June 2007

SAPPHIRE SERVICES LIMITED
BALANCE SHEET AS AT 31 AUGUST 2006

31.08.2006

£

CURRENT ASSETS

Stock	112,500
Balance at Bank	<u>20</u>
	<u>112,520</u>

CURRENT LIABILITIES

Creditors	
Amounts due within 1 year	<u>112,783</u>
	<u>112,783</u>

Net Current Assets (Liabilities)	(263)
Total Assets less Current Liabilities	(263)
Creditors falling due after 1 year	<u>NIL</u>
Total Assets less Liabilities	<u>(263)</u>

CAPITAL AND RESERVE

Called Up Share Capital (Note 3)	2
Profit and Loss Account	(265)
Total Shareholders Funds	<u>(263)</u>

Small Company Audit Exemption

Directors Statement

In the directors' opinion the company was entitled under Article 257A(1) of the Companies (NI) Order 1986 to exemption from the audit of its Financial Statements for the period 10 August 2005 to 31 August 2006. No member of the company has deposited a notice under Article 257B(2) requiring an audit of these Financial Statements.

The directors are responsible for ensuring that the company keeps accounting records which comply with Article 229 of the Order and for 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 year in accordance with the requirements of Article 236 of the Order and which otherwise comply with its requirements, so far as applicable to the company.

Advantage is taken of the exemptions conferred by Part 1 of Schedule 8 of the Companies (NI) Order 1986 with respect to the delivery of these Financial Statements. In the opinion of the directors the company is entitled to those exemptions on the ground that it has met qualifications for a small company specified in Article 255 of the Companies (NI) Order 1986. These financial statements were approved by the directors on 7 June 2007.

SIGNED ON BEHALF OF THE BOARD

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DIRECTORS

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The notes on page 4 form part of these accounts.

SAPPHIRE SERVICES LIMITED

PERIOD 10 AUGUST 2005 TO 31 AUGUST 2006

NOTES TO ACCOUNTS

1. ACCOUNTING POLICY

The following accounting policies have been used:

- (a) Basis of accounting.
These accounts have been prepared under the historical cost convention.
- (b) Fixed Assets.
Fixed Assets are stated at purchase price less depreciation where appropriate.
- (c) Depreciation.
Depreciation is calculated to write off the cost of assets within their useful lives.
- (d) Stocks.
Stocks are stated at the lower of cost, and net realisable value.

2. CALLED UP SHARE CAPITAL

	Authorised	Issued and Fully Paid
Ordinary Shares of £1 each	100,000	2

3. APPROVAL OF ACCOUNTS

These accounts were approved by the Directors on 7 June 2007

4. TRANSACTIONS WITH DIRECTORS

There was a balance of £112,548 owing to the directors at 31 August 2006.