

**Abbreviated Unaudited Accounts  
for the Year Ended 31 March 2006  
for  
IPulse Management Scotland Ltd**



**IPulse Management Scotland Ltd**

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for the Year Ended 31 March 2006**

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**IPulse Management Scotland Ltd**

**Company Information  
for the Year Ended 31 March 2006**

**DIRECTOR:** Miss P A Berry

**SECRETARY:** BLP Secretaries Ltd

**REGISTERED OFFICE:** (3F1) 13 Shandon Place  
Edinburgh  
EH11 1QN

**REGISTERED NUMBER:** SC195278 (Scotland)

**ACCOUNTANTS:** Whitelaw Wells  
9 Ainslie Place  
Edinburgh  
EH3 6AT

**BANKERS:** Cater Allen  
9 Nelson Street  
Bradford  
BD1 5AN

**IPulse Management Scotland Ltd**

**Abbreviated Balance Sheet  
31 March 2006**

	Notes	2006 £	£	2005 £	£
<b>FIXED ASSETS</b>					
Tangible assets	2		903		145
<b>CURRENT ASSETS</b>					
Debtors		870		2,323	
Cash at bank and in hand		3,970		2,600	
		<u>4,840</u>		<u>4,923</u>	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>7,227</u>		<u>4,789</u>	
<b>NET CURRENT (LIABILITIES)/ASSETS</b>			<u>(2,387)</u>		<u>134</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>(1,484)</u>		<u>279</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	3		2		2
Profit and loss account			<u>(1,486)</u>		<u>277</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(1,484)</u>		<u>279</u>

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

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

The director acknowledges her 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

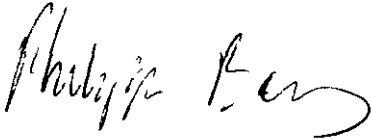
The notes form part of these abbreviated accounts

**IPulse Management Scotland Ltd**

**Abbreviated Balance Sheet continued**  
**31 March 2006**

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 financial statements were approved by the director on 26 January 2007 and were signed by

A handwritten signature in black ink, appearing to read 'Philippe Berry', written in a cursive style.

Miss P A Berry Director

The notes form part of these abbreviated accounts

# **IPulse Management Scotland Ltd**

## **Notes to the Abbreviated Accounts for the Year Ended 31 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

#### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life

Equipment	20% on cost
Fixtures and fittings	20% on cost

All fixed assets are initially recorded at cost

#### **Deferred tax**

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

### **2 TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 April 2005	1,582
Additions	1,091
Disposals	(1,429)
	<hr/>
At 31 March 2006	1,244
	<hr/>
<b>DEPRECIATION</b>	
At 1 April 2005	1,436
Charge for year	249
Eliminated on disposal	(1,344)
	<hr/>
At 31 March 2006	341
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<b>NET BOOK VALUE</b>	
At 31 March 2006	903
	<hr/>
At 31 March 2005	146
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**IPulse Management Scotland Ltd**

**Notes to the Abbreviated Accounts - continued  
for the Year Ended 31 March 2006**

**3 CALLED UP SHARE CAPITAL**

Authorised Number	Class	Nominal value £1	2006 £ <u>10,000</u>	2005 £ <u>10,000</u>
10,000	Ordinary			

Allotted, issued and fully paid Number	Class	Nominal value £1	2006 £ <u>2</u>	2005 £ <u>2</u>
2	Ordinary			

**4 RELATED PARTY DISCLOSURES**

The company was under the control of P A Berry throughout the current and previous year P A Berry is the sole shareholder

No transactions with related parties were undertaken such as are required to be disclosed under FRSSE (effective January 2005)

**5 GOING CONCERN**

The company is dependent upon the continued support of its director to trade