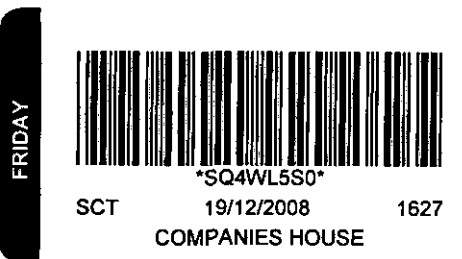


REGISTERED NUMBER: SC195278 (Scotland)

**Abbreviated Unaudited Accounts
for the Year Ended 31 March 2008
for
IPulse Management Scotland Ltd**



IPulse Management Scotland Ltd

**Contents of the Abbreviated Accounts
for the Year Ended 31 March 2008**

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IPulse Management Scotland Ltd

**Company Information
for the Year Ended 31 March 2008**

DIRECTOR: Miss P A Berry

SECRETARY: Whitelaw Wells

REGISTERED OFFICE: 3(F1), 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 2008**

| | Notes | 2008 £ | 2007 £ |
|--|-------|---------------------|----------------------|
| FIXED ASSETS | | | |
| Tangible assets | 2 | 437 | 655 |
| CURRENT ASSETS | | | |
| Debtors | | 8,774 | 7,690 |
| Cash at bank and in hand | | 4,070 | 12,120 |
| | | <u>12,844</u> | <u>19,810</u> |
| CREDITORS | | | |
| Amounts falling due within one year | | <u>12,085</u> | <u>10,059</u> |
| NET CURRENT ASSETS | | <u>759</u> | <u>9,751</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u><u>1,196</u></u> | <u><u>10,406</u></u> |
| CAPITAL AND RESERVES | | | |
| Called up share capital | 3 | 2 | 2 |
| Profit and loss account | | <u>1,194</u> | <u>10,404</u> |
| SHAREHOLDERS' FUNDS | | <u><u>1,196</u></u> | <u><u>10,406</u></u> |

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 March 2008.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2008 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 2008

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 10 December 2008 and were signed by:

A handwritten signature in cursive script, appearing to read 'Philippa Berry'.

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 2008

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 2007).

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.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

2. TANGIBLE FIXED ASSETS

| | Total £ |
|--------------------------------------|------------|
| COST | |
| At 1 April 2007 and 31 March 2008 | 1,244 |
| DEPRECIATION | |
| At 1 April 2007 | 589 |
| Charge for year | 218 |
| At 31 March 2008 | 807 |
| NET BOOK VALUE | |
| At 31 March 2008 | 437 |
| At 31 March 2007 | 655 |

IPulse Management Scotland Ltd

**Notes to the Abbreviated Accounts - continued
for the Year Ended 31 March 2008**

3. CALLED UP SHARE CAPITAL

| Authorised: | | Nominal value: | 2008 | 2007 |
|-------------|----------|-------------------|---------------|---------------|
| Number: | Class: | | £ | £ |
| 10,000 | Ordinary | £1 | <u>10,000</u> | <u>10,000</u> |

| Allotted, issued and fully paid: | | Nominal value: | 2008 | 2007 |
|----------------------------------|----------|-------------------|----------|----------|
| Number: | Class: | | £ | £ |
| 2 | Ordinary | £1 | <u>2</u> | <u>2</u> |

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 2007).