

**ABERDEEN HEALTH & FITNESS LTD**

**Financial Statements  
For the year ended 30 April 2008**

**Company Registration Number: SC216786**

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**ABERDEEN HEALTH & FITNESS LTD**

**Financial Statements**

**For the year ended 30 April 2008**

Directors            John Spencer Atkinson  
                         Christopher Richard Atkinson

Secretary            Messrs Raeburn Christie

Registered Office   16 Albyn Place  
                         Aberdeen  
                         AB10 1FW

## ABERDEEN HEALTH & FITNESS LTD

### Directors' Report

The directors present their report and financial statements for the year ended 30 April 2008.

#### Statement of directors' responsibilities

Company law requires the directors to prepare financial statements 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 period. In preparing those financial statements, the directors must:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements 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 enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### Principal activity

The principal activity of the company during the year was the provision of fitness advisory services.

#### Directors

The directors set out in the table below have held office during the whole of the period from 1 May 2007 to the date of this report. The interests of the directors holding office on 30 April 2008 in the shares of the company, according to the register of members.

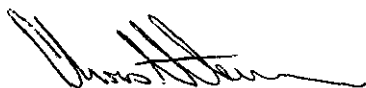
	Interest in ordinary £1 shares	
	At 1 May 2007	At 30 April 2008
CR Atkinson	1	1
JS Atkinson	0	0

#### General meetings

The company has elected in pursuance of s252 of the Companies Act 1985, not to lay accounts before the members in general meeting. Members, however, may by notice in writing to the company at its registered office require that the accounts are laid before the company in general meeting.

The directors have prepared this report in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

These accounts have been approved and have been signed on behalf of the company on 21 February 2009 by



CR Atkinson  
Director

# **ABERDEEN HEALTH & FITNESS LTD**

## **Profit and Loss Account** **For the year ended 30 April 2008**

		<b>2008</b>	<b>2007</b>
		<b>£</b>	<b>£</b>
	Note		
<b>Turnover</b>	2	32,524	25,950
<b>Administrative expenses</b>		13,760	7,878
		<hr/>	<hr/>
<b>Profit on ordinary activities before interest</b>		18,764	18,072
Other interest receivable and similar income		374	316
		<hr/>	<hr/>
<b>Profit on ordinary activities before tax</b>	3	19,138	18,388
Tax on profit on ordinary activities	4	3,858	3,464
		<hr/>	<hr/>
<b>Retained profit for the year</b>		<u>15,280</u>	<u>14,924</u>

# **ABERDEEN HEALTH & FITNESS LTD**

## **Balance Sheet** **As at 30 April 2008**

	Note	2008 £	2007 £
<b>Fixed Assets</b>			
Tangible assets	6	<u>120</u>	<u>536</u>
<b>Current assets</b>			
Debtors	7	2,790	4,086
Cash at bank and in hand		<u>10,501</u>	<u>12,487</u>
		<u>13,291</u>	<u>16,573</u>
<b>Creditors</b>			
Amounts falling due within one year	8	<u>5,611</u>	<u>4,014</u>
		<u>5,611</u>	<u>4,014</u>
<b>Net current assets</b>		<u>7,680</u>	<u>12,559</u>
<b>Total assets</b>		<u>7,800</u>	<u>13,095</u>
<b>Capital and Reserves</b>			
Called up share capital	9	1	1
Profit and loss account	10	<u>7,799</u>	<u>13,094</u>
		<u>7,800</u>	<u>13,095</u>

## **Audit Exemption**

For the year ended 30 April 2006 the company was entitled to exemption from the requirement to have an audit under the provisions of section 249A(1) of the Companies Act 1985.

No notice has been deposited with the company under section 249B(2) of that Act requiring an audit to be carried out.

The directors acknowledge their responsibility for:

- a) ensuring that the company keeps accounting records in accordance 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 its financial year and of its profit or loss for that financial year in accordance with the requirements of section 226 of the Companies Act 1985 and which otherwise comply with the accounting requirements of that Act relating to accounts so far as they are applicable to the company.

These accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 and the Financial Reporting Standard for Smaller Entities (effective January 2005) relating to small companies.

These accounts have been approved and have been signed on behalf of the company on 21 February 2009 by



CR Atkinson  
Director

# **ABERDEEN HEALTH & FITNESS LTD**

## **Notes to the financial statements for the year ended 30 April 2008**

### **1 Accounting policies**

#### **Accounting convention**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005).

#### **Turnover**

Turnover represents amounts invoiced, excluding value added tax, in respect of the sale of services to customers.

#### **Operating leases**

Leases payable under operating leases are charged on a straight line basis over the term of the lease.

#### **Depreciation**

Depreciation is calculated to write off the cost less estimated residual value of fixed assets on a reducing balance basis over their estimated useful lives, which is taken to be 3 years.

### **2 Segmental Information**

The company operates in the UK and the whole of its turnover is to the UK market.

### **3 Operating profit**

The profit on ordinary activities before taxation is stated after charging:

	2008 £	2007 £
Depreciation of owned tangible assets	416	717
Director's remuneration	5,125	4,980

### **4 Taxation**

	2008 £	2007 £
Tax on profit on ordinary activities	3,858	3,464

### **5 Dividends**

	2008 £	2007 £
Amounts recognised as distributions to equity holders in the period		
Final dividends for both years ended 30 April	20,575	15,498

### **6 Tangible Fixed Assets**

	Plant and equipment £	Total £
At Cost		
At 1 May 2007	2,444	2,444
Additions	-	-
At 30 April 2008	2,444	2,444
Accumulated Depreciation		
At 1 May 2007	1,908	1,908
Charge for year	416	416
At 30 April 2008	2,324	2,324
Net book value at 1 May 2007	536	536
Net book value at 30 April 2008	120	120

# **ABERDEEN HEALTH & FITNESS LTD**

## **Notes to the financial statements for the year ended 30 April 2008**

### **7 Debtors**

	2008 £	2007 £
Trade debtors	1,765	900
Others	1,025	86
Director's loan	-	3,100
	<u>2,790</u>	<u>4,086</u>

All debtors fall due within one year

### **8 Creditors**

	2008 £	2007 £
Trade Creditors	500	499
Tax and social security costs	3,948	3,463
Loans from the directors	754	40
Other creditors	409	12
	<u>5,611</u>	<u>4,014</u>

The loans from the directors are unsecured.

### **9 Share capital**

	Authorised		Allotted, Issued and Fully Paid	
	2008 £	2007 £	2008 £	2007 £
Ordinary £1 shares	<u>100,000</u>	<u>100,000</u>	<u>1</u>	<u>1</u>

### **10 Reserves**

	Profit and Loss Account £	Total 2008 £
At 1 May 2007	13,094	13,094
Profit for the financial year	15,280	15,280
Dividends paid	(20,575)	(20,575)
At 30 April 2008	<u>7,799</u>	<u>7,799</u>

### **11 Contingencies and commitments**

At the start and end of this financial year the company had no contingent liabilities or capital commitments.

### **12 Other financial commitments**

At 30 April 2008 the company was not committed to making payments under non-cancellable operating leases in the year to 30 April 2009.