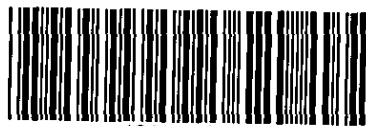


ABERDEEN HEALTH & FITNESS LTD

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2009**

Company Registration Number: SC216786

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ABERDEEN HEALTH & FITNESS LTD

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2009**

Company Registration Number: SC216786

Directors	John Spencer Atkinson Christopher Richard Atkinson
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Secretary	Messrs Raeburn Christie Clark &
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Registered Office	12-16 Albyn Place Aberdeen AB10 1PS Scotland
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ABERDEEN HEALTH & FITNESS LTD

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ABERDEEN HEALTH & FITNESS LTD

Directors' Report

The directors present their report and unaudited financial statements for the year ended 30 April 2009.

Statement of directors' responsibilities

Company law requires the directors to prepare financial statements for each financial year. The directors have elected to prepare the financial statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and view of the state of affairs of the company and of the profit of the company for that period. In preparing these financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- 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 that are sufficient to show and explain the company's transactions and 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 2006. 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.

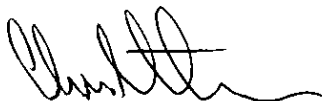
Directors

The directors set out in the table below have held office during the whole of the period from 1 May 2008 to the date of this report. The interests of the directors holding office on 30 April 2009 in the shares of the company, according to the register of members.

	Interest in ordinary £1 shares	
	At 1 May 2008	At 30 April 2009
CR Atkinson	1	1
JS Atkinson	0	0

The directors have prepared this report in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

These accounts have been approved and have been signed on behalf of the company on 17 January 2010 by:



CR Atkinson
Director

ABERDEEN HEALTH & FITNESS LTD

**Profit and Loss Account
FOR THE YEAR ENDED 30 APRIL 2009**

	Note	2009 £	2008 £
Turnover	2	30,682	25,950
Administrative expenses		12,288	7,878
Net Operating Profit		18,394	18,072
Interest receivable and similar income		69	316
Profit on ordinary activities before tax	3	18,462	18,388
Tax on profit on ordinary activities	4	3,758	3,858
Profit for the financial year		14,705	14,530

The company has made no gains or losses other than as reported above.

Turnover and operating profits are derived wholly from continuing operations.

ABERDEEN HEALTH & FITNESS LTD

Balance Sheet

As at 30 April 2009

	Note	2009 £	2008 £
Fixed Assets			
Tangible assets	6	-	121
Current assets			
Debtors	7	1,065	2,790
Cash at bank and in hand		7,914	10,501
		<u>8,979</u>	<u>13,291</u>
Creditors			
Amounts falling due within one year	8	5,961	5,611
		<u>5,961</u>	<u>5,611</u>
Net current assets		3,019	7,680
Total assets less liabilities		<u>3,019</u>	<u>7,801</u>
Capital and Reserves			
Called up share capital	9	1	1
Profit and loss account	10	3,018	7,799
		<u>3,019</u>	<u>7,800</u>

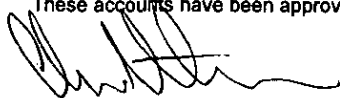
For the financial year ended 30 April 2009 the company was entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 (the Act) and no notice has been deposited under section 476 of the Act.

These accounts have been prepared in accordance with the special provisions of Part 15 of the Act relating to smaller companies.

The directors acknowledge their responsibility for:

- a) ensuring that the company keeps accounting records which comply with section 386 of the Act 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 sections 394 and 395 of the Act and which otherwise comply with the accounting requirements of the Act relating to accounts so far as they are applicable to the company.

These accounts have been approved and have been signed on behalf of the company on 17 January 2010 by:



CR Atkinson
Director

ABERDEEN HEALTH & FITNESS LTD

Notes to the unaudited financial statements for the year ended 30 April 2009

1 Accounting policies

Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with applicable accounting standards.

Turnover

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

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.

Taxation

Corporation tax is provided at amounts expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax is recognised in respect of material timing differences which have originated but not reversed at the balance sheet date.

2 Turnover

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

3 Operating profit

Net operating profit is stated after charging:

	2009 £	2008 £
Depreciation of owned tangible assets	121	416
Director's remuneration	<u>5,400</u>	<u>5,125</u>

The remuneration of the highest paid director was £5,400 (2008 £5,125)

4 Taxation

	2009 £	2008 £
The tax charge comprises UK corporation tax payable on profits of the period	<u>3,758</u>	<u>3,858</u>

5 Dividends

	2009 £	2008 £
Amounts recognised as distributions to equity holders in the period		
Final dividends for both years ended 30 April	<u>19,486</u>	<u>20,575</u>

6 Tangible Fixed Assets

	Plant and equipment £	Total £
At Cost		
At 1 May 2008	2,444	2,444
Additions	-	-
At 30 April 2009	<u>2,444</u>	<u>2,444</u>
Accumulated Depreciation		
At 1 May 2008	2,323	2,323
Charge for year	121	121
At 30 April 2009	<u>2,444</u>	<u>2,444</u>
Net book value at 1 May 2008	<u>121</u>	<u>121</u>
Net book value at 30 April 2009	<u>-</u>	<u>-</u>

ABERDEEN HEALTH & FITNESS LTD

Notes to the unaudited financial statements for the year ended 30 April 2009

7 Debtors

	2009 £	2008 £
Trade debtors	-	1,765
Others	1,065	1,025
Directors loan	-	-
	<u>1,065</u>	<u>2,790</u>
All debtors fall due within one year		

8 Creditors

	2009 £	2008 £
Trade Creditors	1,979	500
Tax and social security costs	3,668	3,948
Loan from the director	40	754
Other creditors	274	409
	<u>5,961</u>	<u>5,611</u>

The loan from the director is unsecured.

9 Called Up Share Capital

	Authorised		Allotted, issued and Fully Paid	
	2009 £	2008 £	2009 £	2008 £
Ordinary £1 shares	100,000	100,000	1	1

10 Shareholders' Funds

	Profit and Loss Account £	Total 2009 £
At 1 May 2008	7,799	7,799
Profit for the financial year	14,705	14,705
Dividends paid	(19,486)	(19,486)
At 30 April 2009	<u>3,018</u>	<u>3,018</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 2009 the company was not committed to making payments under non-cancellable operating leases in the year to 30 April 2010.