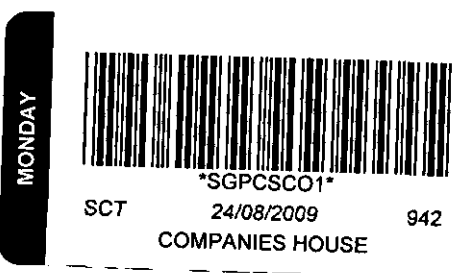


COMPANY REGISTRATION NUMBER SC238729

ABERDEEN PLAYCARE SERVICES LTD

FINANCIAL STATEMENTS

31 OCTOBER 2008



ABERDEEN PLAYCARE SERVICES LTD

FINANCIAL STATEMENTS

YEAR ENDED 31 OCTOBER 2008

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ABERDEEN PLAYCARE SERVICES LTD

THE DIRECTOR'S REPORT

YEAR ENDED 31 OCTOBER 2008

The director has pleasure in presenting her report and the unaudited financial statements of the company for the year ended 31 October 2008.

PRINCIPAL ACTIVITIES

The principal activity of the company during the year was the provision of child play and care services.

THE DIRECTOR AND HER INTERESTS IN THE SHARES OF THE COMPANY

The director who served the company during the year together with her beneficial interests in the shares of the company was as follows:

	Ordinary Shares of £1 each	
	At 31 October 2008	At 1 November 2007
	1	1
Mrs I Campbell	—	—

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985.

Signed by order of the director

Gillian Campbell 8/8/09

GILLIAN CAMPBELL
Company Secretary

Approved by the director on 8 August 2009

ABERDEEN PLAYCARE SERVICES LTD

PROFIT AND LOSS ACCOUNT

YEAR ENDED 31 OCTOBER 2008

	Note	2008 £	2007 £
TURNOVER		67,090	59,852
Cost of sales		<u>65,667</u>	<u>52,939</u>
		1,423	6,863
GROSS PROFIT			
Administrative expenses		<u>2,183</u>	<u>7,621</u>
OPERATING LOSS	2	760	(758)
Interest receivable		<u>68</u>	<u>58</u>
LOSS ON ORDINARY ACTIVITIES BEFORE TAXATION		(692)	(700)
LOSS FOR THE FINANCIAL YEAR		(692)	(700)
 Balance brought forward		 <u>2,622</u>	 <u>3,322</u>
 Balance carried forward		 <u>2,068</u>	 <u>2,622</u>

The notes on pages 4 to 6 form part of these financial statements.

ABERDEEN PLAYCARE SERVICES LTD

BALANCE SHEET

31 OCTOBER 2008

	Note	2008 £	2007 £
FIXED ASSETS			
Tangible assets	3		<u>5,397</u>
CURRENT ASSETS			
Debtors	4	615	610
Cash at bank and in hand		<u>2,904</u>	<u>3,268</u>
		3,519	3,878
CREDITORS: Amounts falling due within one year	5	<u>6,528</u>	6,521
NET CURRENT LIABILITIES			<u>(3,009)</u> <u>(2,643)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>2,388</u> <u>2,624</u>
CAPITAL AND RESERVES			
Called-up equity share capital	7		2
Profit and loss account			<u>1,930</u> <u>2,622</u>
SHAREHOLDER'S FUNDS			<u>1,932</u> <u>2,624</u>

The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The director acknowledges his responsibility for:

- (i) ensuring that the company keeps proper accounting records which comply with section 221 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985 and with the Financial Reporting Standard for Smaller Entities (effective January 2007).

These financial statements were approved and signed by the director and authorised for issue on 8 August 2009.

MRS I CAMPBELL
Director

Irene Campbell 8+17 August 2009

The notes on pages 4 to 6 form part of these financial statements.

ABERDEEN PLAYCARE SERVICES LTD
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 OCTOBER 2008

1. ACCOUNTING POLICIES

Basis of accounting

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

The turnover shown in the profit and loss account represents amounts invoiced during the year.

In respect of long-term contracts and contracts for ongoing services, turnover represents the value of work done in the year, including estimates of accounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

Fixed assets

All fixed assets are initially recorded at cost

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment - 25% reducing balance

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of lease.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

2. OPERATING LOSS

Operating loss is stated after charging:

	2009	2008
	£	£
Director's emoluments	-	-
Depreciation of owned fixed assets	<u>1,434</u>	<u>1,756</u>

ABERDEEN PLAYCARE SERVICES LTD
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 OCTOBER 2008

3. TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1 November 2007	10,083
Additions	<u>1,577</u>
At 31 October 2008	<u>11,680</u>
DEPRECIATION	
At 1 November 2007	9,924
Charge for the year	<u>1,434</u>
At 31 October 2008	<u>10,358</u>
NET BOOK VALUE	
At 31 October 2008	<u>5,397</u>
At 31 October 2007	<u>5,267</u>

4. DEBTORS

2008	2007
£	£
<u>615</u>	<u>610</u>

5. CREDITORS: Amounts falling due within one year

	2008	2007
	£	£
Other creditors	<u>6,528</u>	<u>6,521</u>

6. RELATED PARTY TRANSACTIONS

The company operates a current account with the director. The balance due to the director which is included under creditors falling due within one year amounted to £6,028 (2007 - £6,028). There are no repayment terms for this loan which is interest-free.

7. SHARE CAPITAL

Authorised share capital:

	2008	2007
	£	£
1,000 Ordinary shares of £1 each	<u>1000</u>	<u>1000</u>

ABERDEEN PLAYCARE SERVICES LTD
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 OCTOBER 2008

8. SHARE CAPITAL *(continued)*

Allotted called up and fully paid:

	2008		2007	
	No	£	No	£
Ordinary shares of £1 each	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>