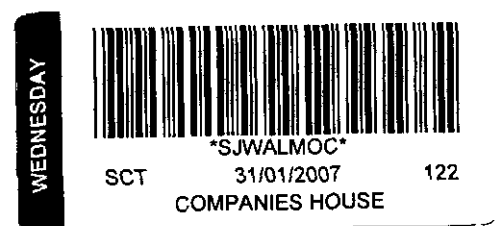


**REGISTERED NUMBER: 80952 (Scotland)**

**Abbreviated Unaudited Accounts for the Year Ended 31 March 2006**

**for**

**Orlandos Limited**



**Orlandos Limited**

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

**DIRECTORS:** Mr Alistair G McPhee  
Mrs Mary Teresa MacInnes

**SECRETARY:** Mr Alistair G MacPhee

**REGISTERED OFFICE:** 7a Hyndland Court  
6a Sydenham Road  
Hyndland  
Glasgow  
G12 9NR

**REGISTERED NUMBER:** 80952 (Scotland)

**ACCOUNTANTS:** Stevenson & Kyles  
Chartered Accountants  
25 Sandyford Place  
Glasgow  
G3 7NG

**Orlandos Limited**

**Abbreviated Balance Sheet  
31 March 2006**

|                                              | Notes | 2006<br>£     | 2005<br>£     |
|----------------------------------------------|-------|---------------|---------------|
| <b>FIXED ASSETS</b>                          |       |               |               |
| Tangible assets                              | 2     | 9,068         | 12,215        |
| <b>CURRENT ASSETS</b>                        |       |               |               |
| Debtors                                      |       | 52,057        | 52,218        |
| Cash at bank                                 |       | 4,419         | 635           |
|                                              |       | <u>56,476</u> | <u>52,853</u> |
| <b>CREDITORS</b>                             |       |               |               |
| Amounts falling due within one year          |       | <u>39,765</u> | <u>26,785</u> |
| <b>NET CURRENT ASSETS</b>                    |       | <u>16,711</u> | <u>26,068</u> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <u>25,779</u> | <u>38,283</u> |
| <b>CAPITAL AND RESERVES</b>                  |       |               |               |
| Called up share capital                      | 3     | 100           | 100           |
| Profit and loss account                      |       | <u>25,679</u> | <u>38,183</u> |
| <b>SHAREHOLDERS' FUNDS</b>                   |       | <u>25,779</u> | <u>38,283</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 directors acknowledge their 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

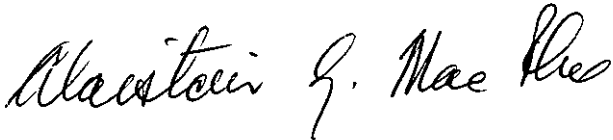
The notes form part of these abbreviated accounts

**Orlandos Limited**

**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 Board of Directors on 10 January 2007 and were signed on its behalf by

A handwritten signature in black ink, appearing to read 'Alastair G. McPhee', written in a cursive style.

Mr Alastair G McPhee Director

The notes form part of these abbreviated accounts

# Orlandos Limited

## 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 or, if held under a finance lease, over the lease term, whichever is the shorter

|                        |                         |
|------------------------|-------------------------|
| Furniture and fittings | 15% on reducing balance |
| Motor vehicles         | 25% on reducing balance |
| Computer equipment     | 25% on cost             |

#### Deferred tax

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

#### Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

#### Pensions

The company operates a defined contribution pension scheme. Contributions payable for the year are charged in the profit and loss account.

### 2 TANGIBLE FIXED ASSETS

|                                      | Total<br>£ |
|--------------------------------------|------------|
| <b>COST</b>                          |            |
| At 1 April 2005<br>and 31 March 2006 | 37,122     |
| <b>DEPRECIATION</b>                  |            |
| At 1 April 2005                      | 24,907     |
| Charge for year                      | 3,147      |
| At 31 March 2006                     | 28,054     |
| <b>NET BOOK VALUE</b>                |            |
| At 31 March 2006                     | 9,068      |
| At 31 March 2005                     | 12,215     |

**Orlandos Limited**

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

**3 CALLED UP SHARE CAPITAL**

| Authorised, allotted, issued and fully paid |          | Nominal<br>value | 2006       | 2005       |
|---------------------------------------------|----------|------------------|------------|------------|
| Number                                      | Class    |                  | £          | £          |
| 100                                         | Ordinary | £1               | 100        | 100        |
|                                             |          |                  | <u>100</u> | <u>100</u> |

**4 TRANSACTIONS WITH DIRECTORS**

The following loan to directors subsisted during the years ended 31 March 2006 and 31 March 2005

|                                         | 2006           | 2005           |
|-----------------------------------------|----------------|----------------|
|                                         | £              | £              |
| <b>Mr Alastair G McPhee</b>             |                |                |
| Balance outstanding at start of year    | 40,906         | 40,921         |
| Balance outstanding at end of year      | 37,616         | 40,906         |
| Maximum balance outstanding during year | <u>114,078</u> | <u>126,606</u> |