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Aston Scott Services Limited**Balance sheet at 31 December 2006**

	Note	£	£
Current assets			
Debtors	5		3
Capital and reserves			
Called up share capital	6		3
Profit and loss account			
Shareholders' funds			3

These financial statements 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 and authorised for issue on 8 March 2007.

Andrew Scott

A O Scott
Director



G D F Scarborough
Director

The notes on pages 6 to 8 form part of these financial statements.

5



Aston Scott Services Limited

Notes forming part of the financial statements for the period ended 31 December 2006

1 Accounting policies

The financial statements have been prepared under the historical cost convention and are in accordance with applicable accounting standards. The following principal accounting policies have been applied:

Goodwill

Goodwill arising on an acquisition of a subsidiary undertaking is the difference between the fair value of the consideration paid and the fair value of the assets and liabilities acquired. It is to be capitalised and amortised through the profit and loss account over the directors' estimate of its useful economic life. Impairment tests on the carrying value of goodwill are undertaken:

- at the end of the first full financial year following acquisition.
- in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

Valuation of investments

Investments held as fixed assets are stated at cost less any provision for impairment. Investments held as current assets are stated at the lower of cost and net realisable value.

Deferred taxation

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the balance sheet date except that the recognition of deferred tax assets is limited to the extent that the company anticipates to make sufficient taxable profits in the future to absorb the reversal of the underlying timing differences.

Deferred tax balances are not discounted.

2 Employees

Other than the directors, no staff were employed by the company during the period.

3 Directors

The directors did not receive any remuneration during the period.

4 Operating profit

Auditors' remuneration for the period will be borne by Aston Scott Group Limited (see note 8).

5 Debtors

Other debtors – unpaid share capital	£
	3

All amounts shown under debtors fall due for payment within one year.

Aston Scott Services Limited

Notes forming part of the financial statements for the period ended 31 December 2006 (Continued)

6 Share capital

	Authorised Number	Allotted, called up and fully paid Number
Ordinary shares of £1 each	1,000	3
	£	£
Ordinary shares of £1 each	1,000	3

The subscriber share was issued on 29 November 2005 at par value. Two further ordinary shares of £1 each were issued, at par value, on 6 February 2006.

Subsequent to the period end, on 8 February 2007, the company issued 30,000 ordinary shares of £1 each, at par value, in exchange for 30,000 ordinary £1 shares in Aston Scott Group Limited (see note 8 below).

7 Reconciliation of movements in shareholders' funds

	£
Profit for the period	.
New share capital subscribed	3
Net addition to shareholders' funds and shareholders' funds at 31 December 2006	3

8 Post balance sheet event

On 8 February 2007, the company acquired the entire share capital of Aston Scott Group Limited for £2,450,000. In future accounting periods, this business combination will be accounted for as an acquisition, using applicable merger relief. The purchase consideration was satisfied by the issue of 30,000 new ordinary shares of £1 each, with the balance of £2,420,000 satisfied by cash.

In order to meet the cash consideration, the company utilised a bank loan of £1,500,000 and a loan from Aston Scott Group Limited of £920,000. The bank loan is secured on certain assets of Aston Scott Group Limited, repayable by monthly instalments over its term of three years and interest is payable at a rate of 6.75% per annum. The loan from Aston Scott Group Limited is unsecured, interest free and repayable on demand.

9 Cash flow statement

The company has taken advantage of the exemption under Financial Reporting Standard 1, "Cash Flow Statements", not to prepare a cash flow statement as the directors believe the company is "small" under the Companies Act 1985.

Aston Scott Services Limited

Notes forming part of the financial statements for the period ended 31 December 2006 (Continued)

10 Control

In the directors' opinion, the ultimate controlling party of the company is Mr A G Scott.