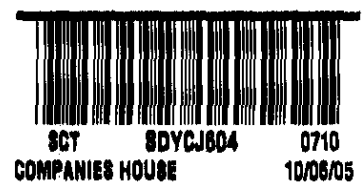


KIRKLANDS BUSINESS SOLUTIONS LTD
ABBREVIATED ACCOUNTS
31ST OCTOBER 2004

WALTON KILGOUR
Chartered Accountants
13 Marshall Place
Perth
PH2 8AH



KIRKLANDS BUSINESS SOLUTIONS LTD

ABBREVIATED ACCOUNTS

YEAR ENDED 31ST OCTOBER 2004

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KIRKLANDS BUSINESS SOLUTIONS LTD**ABBREVIATED BALANCE SHEET****31ST OCTOBER 2004**

	Note	2004 £	£	2003 £	£
CURRENT ASSETS					
Debtors		20,434		11,621	
Cash at bank and in hand		21,261		12,203	
		<u>41,695</u>		<u>23,824</u>	
CREDITORS: Amounts falling due within one year		<u>13,647</u>		<u>9,614</u>	
NET CURRENT ASSETS			<u>28,048</u>		<u>14,210</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>28,048</u>		<u>14,210</u>
CAPITAL AND RESERVES					
Called-up equity share capital	3		100		100
Profit and loss account			27,948		14,110
SHAREHOLDERS' FUNDS			<u>28,048</u>		<u>14,210</u>

The directors are 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 directors acknowledge their responsibilities 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 abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985.

These abbreviated accounts were approved by the directors on 28th February 2005 and are signed on their behalf by:



MR G M GIBSON

KIRKLANDS BUSINESS SOLUTIONS LTD

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31ST OCTOBER 2004

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 June 2002).

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

Fixed assets

All fixed assets are initially recorded at cost.

2. RELATED PARTY TRANSACTIONS

The company paid a management charge of £80,000 (2003 - £59,612) to Kirklands, a business which is owned by one of the directors, G M Gibson, for staffing, accommodation and administrative costs.

The company also pays royalties to S.O.S. Software, a partnership in which Mr and Mrs Gibson each have a quarter share.

3. SHARE CAPITAL

Authorised share capital:

	2004	2003
	£	£
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

Allotted, called up and fully paid:

	2004		2003	
	No	£	No	£
Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>