

**Company Registration No. 3101597**

**Pratten Construction Limited**

**Report and Financial Statements**

**31 December 2008**



# **Pratten Construction Limited**

<b>Contents</b>	<b>Page</b>
<b>Directors' report</b>	<b>1</b>
<b>Statement of directors' responsibilities</b>	<b>2</b>
<b>Independent auditors' report</b>	<b>3</b>
<b>Balance sheet</b>	<b>4</b>
<b>Notes to the balance sheet</b>	<b>5</b>

# **Pratten Construction Limited**

## **Directors' report**

The directors present their annual report and the audited balance sheet for the period ended 31 December 2008.

The annual report has been prepared in accordance with the special provisions relating to small companies under section 417(1) of the Companies Act 2006.

### **Principal activities**

The company continues to be non-trading.

### **Review and developments and future prospects**

The company did not trade during the period and consequently made neither a profit nor a loss. No future trading is anticipated.

### **Going concern**

An undertaking of financial support has been obtained from the company's parent undertaking.. Accordingly, the Directors continue to adopt the going concern basis in preparing the annual report and accounts.

### **Profit and loss account**

No profit and loss account is presented with these financial statements because the company has not received income, incurred expenses or recognised any gains or losses during the period under review or the preceding accounting period.

### **Directors**

The directors of the company who held office during the period were:

R Clark  
G Taylor

### **Disclosure of information to auditors**

Each of the directors at the date of approval of this report confirms that

- so far as the directors are aware, there is no relevant audit information of which the company's auditors are unaware, and
- the directors have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s234ZA of the Companies Act 1985.

### **Auditors**

A resolution to reappoint Deloitte LLP as the company's auditors will be proposed at the forthcoming Annual General Meeting.

Approved by the Board of Directors  
and signed on behalf of the Board



Director

7 August 2009

## **Pratten Construction Limited**

### **Statement of directors' responsibilities**

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the Company and of the profit or loss 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;
- state whether applicable accounting standards have been followed; and
- 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 which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 1985. 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.

## **Independent auditors' report to the members of Pratten Construction Limited**

We have audited the financial statements of Pratten Construction Limited for the year ended 31 December 2008 which comprise the balance sheet and the related notes 1 to 7. These financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the company's members, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of directors and auditors**

The directors' responsibilities for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Directors' Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view in accordance with the Companies Act 1985. We also report to you whether in our opinion the information given in the Directors' Report is consistent with the financial statements.

In addition we report to you if, in our opinion, the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and other transactions is not disclosed.

We read the Directors' Report and consider the implications for our report if we become aware of any apparent misstatements within it.

### **Basis of audit opinion**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the circumstances of the company, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

### **Opinion**

In our opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the company's affairs as at 31 December 2008 and of its result for the period then ended;
- the financial statements have been properly prepared in accordance with the Companies Act 1985; and
- the information given in the Directors' Report is consistent with the financial statements.

*Deloitte LLP.*

**Deloitte LLP**

Chartered Accountants and Registered Auditors

Glasgow, United Kingdom

*14 August 2009*

# Pratten Construction Limited

## Balance sheet At 31 December 2008

	Notes	31 December 2008 £	31 December 2007 £
<b>Creditors: amounts falling due within one year</b>	4	(142,968)	(142,968)
<b>Net liabilities</b>		<u>(142,968)</u>	<u>(142,968)</u>
<b>Capital and reserves</b>			
Called up share capital	5	50	50
Profit and loss account		<u>(143,018)</u>	<u>(143,018)</u>
<b>Shareholders' deficit</b>		<u>(142,968)</u>	<u>(142,968)</u>

The balance sheet was approved by the Board of Directors

Signed on behalf of the Board of Directors



Director

7 August 2009

# Pratten Construction Limited

## Notes to the Balance Sheet Year ended 31 December 2008

### 1. Accounting policies

The balance sheet has been prepared in accordance with the historical cost convention and in accordance with applicable United Kingdom Accounting Standards.

#### Going concern

An undertaking of financial support has been obtained from the company's parent undertaking.. Accordingly, the Directors continue to adopt the going concern basis in preparing the annual report and accounts.

#### Cash flow statement

No cash flow statement is given as the company did not enter into any cash transactions during the current or prior periods.

### 2. Profit and loss account

No profit and loss account or statement of total recognised gains and losses is presented with these financial statements because the company has not received income, incurred expenses or recognised any gains or losses during the period under review or the preceding accounting period. There have been no movements in shareholder's funds during the period under review or the preceding year.

The audit fee was borne by another group company in the current and previous periods.

### 3. Information regarding directors and employees

The directors were the only employees of the company during the current and preceding period. The directors' emoluments are paid by other group companies and it is not practicable to apportion the cost between the group companies.

### 4. Creditors: amounts falling due within one year

	31 December 2008 £	31 December 2007 £
Amounts due to group companies	<u>142,968</u>	<u>142,968</u>

### 5. Called up share capital

	31 December 2008 £	31 December 2007 £
<b>Authorised:</b> 1,000 ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>
<b>Allotted, called up and fully paid:</b> 50 ordinary shares of £1 each	<u>50</u>	<u>50</u>

# **Pratten Construction Limited**

## **Notes to the Balance Sheet Year ended 31 December 2008**

### **6. Related party transactions**

The company has taken advantage of the exemptions under Financial Reporting Standard 8 not to disclose transactions with other group companies.

### **7. Ultimate parent company and controlling party**

The smallest group in which the company's results are consolidated is that headed by Cowlin Construction Limited, the largest is that headed by Balfour Beatty plc.

In the opinion of the directors the ultimate parent company and controlling party is Balfour Beatty plc, a company incorporated in England and Wales. Copies of the parent company's financial statements can be obtained from Companies House, Crown Way, Maindy, Cardiff, CF14 3UZ.