

**REGISTERED NUMBER: 04125743 (England and Wales)**

Abbreviated Unaudited Accounts for the Year Ended 31 December 2005

for

Puma Engineering & Construction Limited



Puma Engineering & Construction Limited

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for the Year Ended 31 December 2005

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Puma Engineering & Construction Limited

Company Information

for the Year Ended 31 December 2005

**DIRECTORS:**

C D Burdle  
N B Spafford

**SECRETARY:**

Mrs S Spafford

**REGISTERED OFFICE:**

40 Locks Heath Centre  
Centre Way  
Locks Heath  
Southampton  
Hampshire

**REGISTERED NUMBER:**

04125743 (England and Wales)

**ACCOUNTANTS:**

Roches Chartered Accountants  
40 Locks Heath Centre  
Centre Way  
Locks Heath  
Southampton  
Hampshire  
SO31 6DX

**Puma Engineering & Construction Limited**

**Abbreviated Balance Sheet**

**31 December 2005**

		31.12.05		31.12.04	
	Notes	£	£	£	£
<b>FIXED ASSETS:</b>					
Intangible assets	2		24,000		-
Tangible assets	3		170,491		158,637
			<u>194,491</u>		<u>158,637</u>
<b>CURRENT ASSETS:</b>					
Stocks		23,167		29,516	
Debtors		461,660		354,690	
Cash at bank and in hand		1,381		2,619	
		<u>486,208</u>		<u>386,825</u>	
<b>CREDITORS:</b> Amounts falling due within one year	4	<u>555,247</u>		<u>472,841</u>	
<b>NET CURRENT LIABILITIES:</b>			<u>(69,039)</u>		<u>(86,016)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES:</b>			125,452		72,621
<b>CREDITORS:</b> Amounts falling due after more than one year	4		(27,548)		(35,715)
<b>PROVISIONS FOR LIABILITIES:</b>			<u>(24,305)</u>		<u>(14,678)</u>
			<u>£73,599</u>		<u>£22,228</u>
<b>CAPITAL AND RESERVES:</b>					
Called up share capital	5		3		3
Profit and loss account			73,596		22,225
<b>SHAREHOLDERS' FUNDS:</b>			<u>£73,599</u>		<u>£22,228</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 December 2005.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2005 in accordance with Section 249B(2) of the Companies Act 1985.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- 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

Puma Engineering & Construction Limited

Abbreviated Balance Sheet

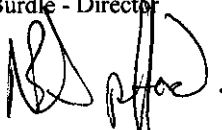
31 December 2005

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2005).

The financial statements were approved by the Board of Directors on 20 October 2006 and were signed on its behalf by:



C D Burdle - Director



N B Spafford - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts  
for the Year Ended 31 December 2005

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 goods, excluding value added tax.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2005, is being written off evenly over its estimated useful life of five years.

**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.

Plant and machinery etc	- 25% on reducing balance and 15% on reducing balance
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**Stocks**

*Work in progress is valued at the lower of cost and net realisable value.*

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

**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.

2. **INTANGIBLE FIXED ASSETS**

	Total
	£
<b>COST:</b>	
Additions	30,000
At 31 December 2005	30,000
<b>AMORTISATION:</b>	
Charge for year	6,000
At 31 December 2005	6,000
<b>NET BOOK VALUE:</b>	
At 31 December 2005	24,000

Puma Engineering & Construction Limited

Notes to the Abbreviated Accounts  
for the Year Ended 31 December 2005

3. **TANGIBLE FIXED ASSETS**

	Total
	£
<b>COST:</b>	
At 1 January 2005	269,738
Additions	50,714
Disposals	(7,504)
	<hr/>
At 31 December 2005	312,948
	<hr/>
<b>DEPRECIATION:</b>	
At 1 January 2005	111,101
Charge for year	34,850
Eliminated on disposals	(3,494)
	<hr/>
At 31 December 2005	142,457
	<hr/>
<b>NET BOOK VALUE:</b>	
At 31 December 2005	170,491
	<hr/> <hr/>
At 31 December 2004	158,637
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4. **CREDITORS**

5. **CALLED UP SHARE CAPITAL**

Authorised:				
Number:	Class:	Nominal value:	31.12.05	31.12.04
			£	£
1,000	Ordinary	£1	1,000	1,000
			<hr/>	<hr/>
Allotted and issued:				
Number:	Class:	Nominal value:	31.12.05	31.12.04
			£	£
3	Share capital 1	£1	3	3
			<hr/>	<hr/>

6. **ULTIMATE PARENT COMPANY**

The ultimate parent company as at 31 December 2005 was Cougar Engineering & Construction Limited.