

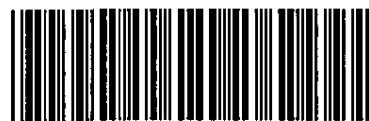
REGISTERED NUMBER: 04125743 (England and Wales)

Abbreviated Unaudited Accounts for the Year Ended 31 December 2007

for

Puma Engineering & Construction Limited

WEDNESDAY



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15/10/2008

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COMPANIES HOUSE

Puma Engineering & Construction Limited

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for the Year Ended 31 December 2007

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Puma Engineering & Construction Limited

Company Information
for the Year Ended 31 December 2007

DIRECTORS:

C D Burdle
N B Spafford

SECRETARY:

Mrs S Spafford

REGISTERED OFFICE:

40 Locks Heath Centre
Centre Way
Locks Heath
Southampton
Hampshire
SO31 6DX

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 2007

	Notes	31 12 07 £	£	31 12 06 £	£
FIXED ASSETS					
Intangible assets	2		12,000		18,000
Tangible assets	3		232,523		155,839
			<u>244,523</u>		<u>173,839</u>
CURRENT ASSETS					
Stocks		185,075		80,362	
Debtors		852,503		431,777	
Cash at bank and in hand		19,023		82,704	
		<u>1,056,601</u>		<u>594,843</u>	
CREDITORS					
Amounts falling due within one year		<u>909,245</u>		<u>497,580</u>	
NET CURRENT ASSETS			<u>147,356</u>		<u>97,263</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			391,879		271,102
CREDITORS					
Amounts falling due after more than one year			(37,705)		(12,378)
PROVISIONS FOR LIABILITIES			<u>(23,928)</u>		<u>(15,291)</u>
NET ASSETS			<u><u>330,246</u></u>		<u><u>243,433</u></u>
CAPITAL AND RESERVES					
Called up share capital	4		3		3
Profit and loss account			<u>330,243</u>		<u>243,430</u>
SHAREHOLDERS' FUNDS			<u><u>330,246</u></u>		<u><u>243,433</u></u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 December 2007

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2007 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 - continued

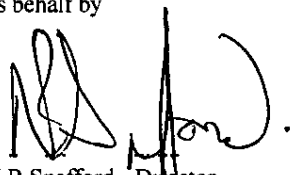
31 December 2007

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
its behalf by

10/10/08

and were signed on

A handwritten signature in black ink, appearing to read 'N B Spafford', with a large, stylized flourish at the end.

N B Spafford - Director

The notes form part of these abbreviated accounts

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 2007)

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 amortised 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.

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

2 INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 January 2007	
and 31 December 2007	30,000
AMORTISATION	
At 1 January 2007	12,000
Charge for year	6,000
At 31 December 2007	18,000
NET BOOK VALUE	
At 31 December 2007	12,000
At 31 December 2006	18,000

Puma Engineering & Construction Limited

Notes to the Abbreviated Accounts - continued
for the Year Ended 31 December 2007

3 TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 January 2007	329,456
Additions	112,732
At 31 December 2007	442,188
DEPRECIATION	
At 1 January 2007	173,617
Charge for year	36,048
At 31 December 2007	209,665
NET BOOK VALUE	
At 31 December 2007	232,523
At 31 December 2006	155,839

4 CALLED UP SHARE CAPITAL

Authorised Number	Class	Nominal value	31 12 07 £	31 12 06 £
1,000	Ordinary	£1	1,000	1,000
Allotted and issued Number	Class	Nominal value	31 12 07 £	31 12 06 £
3	Share capital 1	£1	3	3

5 ULTIMATE PARENT COMPANY

The ultimate parent company as at 31 December 2006 was Cougar Engineering & Construction Limited

6 TRANSACTIONS WITH DIRECTORS

The following loan to directors subsisted during the years ended 31 December 2007 and 31 December 2006

	31 12 07 £	31 12 06 £
N B Spafford		
Balance outstanding at start of year	-	-
Balance outstanding at end of year	42,986	-
Maximum balance outstanding during year	42,986	-