

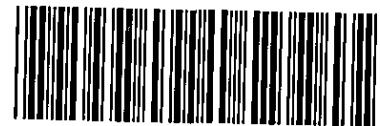
PCM ENGINEERING SERVICES LIMITED

Abbreviated Unaudited Accounts

for the Year Ended 30 June 2009

Harley Hepburn  
Chartered Accountants  
28 Townsend Place  
Kirkcaldy  
Fife  
KY1 1HB

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PCM ENGINEERING SERVICES LIMITED

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for the Year Ended 30 June 2009

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PCM ENGINEERING SERVICES LIMITED

Company Information  
for the Year Ended 30 June 2009

<b>DIRECTORS:</b>	A Callan Mrs L J Callan A Morrison
<b>SECRETARY:</b>	Mrs L J Callan
<b>REGISTERED OFFICE:</b>	Castleblair Works Dunfermline Fife KY12 9DP
<b>REGISTERED NUMBER:</b>	SC102681 (Scotland)
<b>ACCOUNTANTS:</b>	Harley Hepburn Chartered Accountants 28 Townsend Place Kirkcaldy Fife KY1 1HB
<b>BANKERS:</b>	The Royal Bank of Scotland 52 - 54 East Port Dunfermline Fife KY12 7HB

PCM ENGINEERING SERVICES LIMITED

Abbreviated Balance Sheet  
30 June 2009

	Notes	2009 £	2008 £
<b>FIXED ASSETS</b>			
Tangible assets	2	10,445	13,704
<b>CURRENT ASSETS</b>			
Stocks		40,794	39,850
Debtors		110,513	271,728
Cash at bank and in hand		375	203
		<u>151,682</u>	<u>311,781</u>
<b>CREDITORS</b>			
Amounts falling due within one year		<u>212,181</u>	<u>295,151</u>
<b>NET CURRENT (LIABILITIES)/ASSETS</b>		<u>(60,499)</u>	<u>16,630</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>(50,054)</u>	<u>30,334</u>
<b>CREDITORS</b>			
Amounts falling due after more than one year		-	3,725
<b>NET (LIABILITIES)/ASSETS</b>		<u><u>(50,054)</u></u>	<u><u>26,609</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	3	1,000	1,000
Share premium		4,300	4,300
Profit and loss account		<u>(55,354)</u>	<u>21,309</u>
<b>SHAREHOLDERS' FUNDS</b>		<u><u>(50,054)</u></u>	<u><u>26,609</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2009.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2009 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these abbreviated accounts

PCM ENGINEERING SERVICES LIMITED

Abbreviated Balance Sheet - continued

30 June 2009

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 17 November 2009 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'A Callan', is positioned above the name of the signatory.

A Callan - Director

The notes form part of these abbreviated accounts

PCM ENGINEERING SERVICES LIMITED

Notes to the Abbreviated Accounts  
for the Year Ended 30 June 2009

**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 April 2008).

**Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax.

**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	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**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.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

**2. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 July 2008 and 30 June 2009	51,698
<b>DEPRECIATION</b>	
At 1 July 2008	37,994
Charge for year	3,259
At 30 June 2009	41,253
<b>NET BOOK VALUE</b>	
At 30 June 2009	10,445
At 30 June 2008	13,704

PCM ENGINEERING SERVICES LIMITED

Notes to the Abbreviated Accounts - continued  
for the Year Ended 30 June 2009

3. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2009 £	2008 £
1,000	Ordinary	£1	<u>1,000</u>	<u>1,000</u>

4. **RELATED PARTY DISCLOSURES**

Mr A and Mrs L Callan are also directors of PCM Properties Ltd and PCM Engineering Services (Belfast) Ltd.

PCM Engineering Services Ltd charge administration fees to both PCM Engineering Services (Belfast) Ltd and PCM Properties Ltd.

Services charged to PCM Engineering Services (Belfast) Ltd totalled £15,916 with a debtor balance outstanding at £690 at 30 June 2009. Goods bought from PCM Engineering (Belfast) Ltd totalled £4,063 during the year with a creditor balance of £64 at 30 June 2009.

PCM Engineering Services Ltd rent premises from PCM Properties Ltd at an annual cost of £20,000. The creditor balance at 30th June stood at £20,000. Services totalling £17,064 were charged to PCM Properties Ltd with a debtor balance outstanding of £3,484 at 30 June 2009.

Included in creditors is directors current account totalling £2,297.

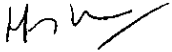
PCM ENGINEERING SERVICES LIMITED

Report of the Accountants to the Directors of  
PCM ENGINEERING SERVICES LIMITED

**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to five) have been prepared.**

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 30 June 2009 set out on pages three to eight and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.



Harley Hepburn  
Chartered Accountants  
28 Townsend Place  
Kirkcaldy  
Fife  
KY1 1HB

17 November 2009