REGISTERED NUMBER: SC166311 (Scotland)

Abbreviated Unaudited Accounts

for the Year Ended 31 October 2012

for

P.B.P. Services (Scotland) Ltd

Contents of the Abbreviated Accounts
for the Year Ended 31 October 2012

P.B.P. Services (Scotland) Ltd

Company Information
for the Year Ended 31 October 2012

DIRECTORS:	Peter Bruce Diane Bruce Daisy McRae Barbour Bruce
SECRETARY:	Brown & McRae
REGISTERED OFFICE:	Harbour Road Fraserburgh Aberdeenshire AB43 9TB
REGISTERED NUMBER:	SC166311 (Scotland)
ACCOUNTANTS:	SBP Accountants Glebefield House 21 Links Terrace Peterhead Aberdeenshire AB42 2XA
SOLICITORS:	Brown & McRae 10 High Street Turriff Aberdeenshire AB53 4DS

Abbreviated Balance Sheet
31 October 2012

	Notes	31.10.12 £	31.10.12 £	31.10.11 £	31.10.11 £
FIXED ASSETS					
Intangible assets	2		-		-
Tangible assets	3		**150,006**		162,800
Investments	4		**75,571**		73,027
Investment property	5		**51,429**		-
			277,006		235,827
CURRENT ASSETS					
Stocks		**100,228**		213,727	
Debtors		**1,806,957**		1,552,702	
Cash at bank and in hand		**879,909**		303,962	
		2,787,094		2,070,391	
CREDITORS					
Amounts falling due within one year		**749,991**		565,471	
NET CURRENT ASSETS			**2,037,103**		1,504,920
TOTAL ASSETS LESS CURRENT LIABILITIES			**2,314,109**		1,740,747
CAPITAL AND RESERVES					
Called up share capital	6		**100,000**		100,000
Profit and loss account			**2,214,109**		1,640,747
SHAREHOLDERS' FUNDS			**2,314,109**		1,740,747

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2012 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

continued...

Abbreviated Balance Sheet - continued
31 October 2012

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 22 March 2013 and were signed on its behalf by:

Peter Bruce - Director

Notes to the Abbreviated Accounts
for the Year Ended 31 October 2012

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.

Goodwill
Goodwill acquired is to be written off over a period of 10 years.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short leasehold	- 5% on cost
Sheds & caravans	- 5% on cost
Plant and machinery	- 20% on cost
Office furniture	- 20% on cost
Motor vehicles	- 25% on cost

Investment property
Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in market value is transferred to a revaluation reserve.

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

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
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.

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2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 November 2011 and 31 October 2012	329,000
AMORTISATION	
At 1 November 2011 and 31 October 2012	329,000
NET BOOK VALUE	
At 31 October 2012	-
At 31 October 2011	-

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 November 2011	487,428
Additions	37,857
At 31 October 2012	525,285
DEPRECIATION	
At 1 November 2011	324,628
Charge for year	50,651
At 31 October 2012	375,279
NET BOOK VALUE	
At 31 October 2012	150,006
At 31 October 2011	162,800

4. FIXED ASSET INVESTMENTS

	Investments other than loans £
COST	
At 1 November 2011	73,027
Additions	2,544
At 31 October 2012	75,571
NET BOOK VALUE	
At 31 October 2012	75,571
At 31 October 2011	73,027

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Notes to the Abbreviated Accounts - continued
for the Year Ended 31 October 2012

5. INVESTMENT PROPERTY

	Total
	£
COST	
Additions	51,429
At 31 October 2012	51,429
NET BOOK VALUE	
At 31 October 2012	51,429

6. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.10.12	31.10.11
			£	£
95,000	Ordinary A	£1	**95,000**	95,000
5,000	Ordinary B	£1	**5,000**	5,000
			100,000	100,000