Company Registration Number SC270049

ChantreyVellacottDFKLLP

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Hometech Solutions (Scotland) Limited

Financial statements

30 April 2011

Hometech Solutions (Scotland) Limited

Financial statements

Year ended 30 April 2011

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Hometech Solutions (Scotland) Limited

Company information

The board of directors	R MacPherson A Pratt
Company secretary	T D Spittle
Registered office	Pentagon Freight Centre Unit 2 Kirkton Drive Dyce Aberdeenshire AB21 0BG
Auditor	Chantrey Vellacott DFK LLP Chartered Accountants Statutory Auditor Russell Square House 10 - 12 Russell Square London WC1B 5LF

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The directors present their report and the audited financial statements of the company for the year ended 30 April 2011.

Principal activities
The profit and loss account for the period is set out on page 5. The trade of the company ceased on 30 April 2010 and was transferred to Pentagon Freight Services plc with effect from 1 May 2010. The principal activity of the company was that of IT support and development.

Directors
The directors who served the company during the year were as follows:

R MacPherson
A Pratt

Directors' responsibilities
The directors are responsible for preparing the directors' 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). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those 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;
- 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 adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

Insofar as the directors are aware:

- there is no relevant audit information of which the company's auditor is unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

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Small company provisions
This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Signed on behalf of the directors

R MacPherson
Director

Approved by the directors on 21 November 2011

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Independent auditor's report to the shareholders of Hometech Solutions (Scotland) Limited

Year ended 30 April 2011

We have audited the financial statements of Hometech Solutions (Scotland) Limited for the year ended 30 April 2011 which comprise the profit and loss account, balance sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the company's shareholders, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's shareholders those matters we are required to state to them in an auditor's 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 shareholders as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditor
As explained more fully in the directors' responsibilities statement set out on page 2, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements
An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the annual report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements
In our opinion the financial statements:
- give a true and fair view of the state of the company's affairs as at 30 April 2011 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006
In our opinion the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the directors' report.

Chantrey Vellacott DFK LLP

STEPHEN CORRALL *(Senior Statutory Auditor)*
for and on behalf of CHANTREY VELLACOTT DFK LLP
Chartered Accountants and Statutory Auditor
London

21 November 2011

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Hometech Solutions (Scotland) Limited

Profit and loss account

Year ended 30 April 2011

	Note	Year to 30 Apr 11 £	Period from 30 Dec 08 to 30 Apr 10 £
Turnover		-	144,164
Cost of sales		(4,404)	92,357
Gross profit		4,404	51,807
Administrative expenses		-	16,523
Profit on ordinary activities before taxation		4,404	35,284
Tax on profit on ordinary activities		582	-
Profit for the financial year		3,822	35,284

There is no difference between the results shown above and their historical cost equivalents.

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The notes on pages 7 to 9 form part of these financial statements.

Hometech Solutions (Scotland) Limited

Balance sheet

As at 30 April 2011

	Note	2011 £	2010 £
Fixed assets			
Tangible assets	3	–	4,721
Current assets			
Debtors	4	2,180	–
Cash at bank		–	1,158
		2,180	1,158
Creditors: amounts falling due within one year	5	1,479	9,000
Net current assets/(liabilities)		701	(7,842)
Total assets less current liabilities		701	(3,121)
Capital and reserves			
Called up equity share capital	7	1,102	1,102
Profit and loss account	8	(401)	(4,223)
Shareholders' funds/(deficit)		701	(3,121)

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

These financial statements were approved by the directors and authorised for issue on 21/11/2011 and are signed on their behalf by:

R MacPherson

Company Registration Number: SC270049

The notes on pages 7 to 9 form part of these financial statements.

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1. Accounting policies

Basis of accounting
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).

The financial statements have been drawn up on a going concern basis, which assumes that the support of the company's parent company will continue for the foreseeable future. The financial statements do not include any adjustments that would have to be made should the company be unable to continue trading.

Turnover
The turnover shown in the profit and loss account represents amounts invoiced during the year.

Fixed assets
All fixed assets are initially recorded at cost.

Depreciation
Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant & Machinery - 25%

Operating lease agreements
Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Financial instruments
Financial assets such as cash and debtors are measured at the present value of the amounts receivable, less an allowance for the expected level of doubtful receivables. Financial liabilities such as trade creditors, loans and finance leases are measured at the present value of the obligation. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

2. Operating profit

Operating profit is stated after charging/(crediting):

	Year to 30 Apr 11 £	Period from 30 Dec 08 to 30 Apr 10 £
Depreciation of owned fixed assets	-	5,698
Profit on disposal of fixed assets	(2,224)	(1,402)

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3. Tangible fixed assets

	Plant & Machinery £
Cost	
At 1 May 2010	**17,693**
Transfers	**(17,693)**
At 30 April 2011	**-**
Depreciation	
At 1 May 2010	**12,972**
Transfers	**(12,972)**
At 30 April 2011	**-**
Net book value	
At 30 April 2011	**-**
At 30 April 2010	4,721

4. Debtors

	2011 £	2010 £
Other debtors	**2,180**	-

5. Creditors: amounts falling due within one year

	2011 £	2010 £
Amounts owed to group undertakings	**1,067**	9,000
Corporation tax	**412**	-
	1,479	9,000

6. Related party transactions

The company has taken advantage of the exemption available under FRS 8 "Related party transactions" and has not disclosed transactions with companies that are wholly owned within the Pentagon group of companies.

7. Share capital

Authorised share capital:

	2011 £	2010 £
10,000 Ordinary shares of £1 each	**10,000**	10,000

Allotted, called up and fully paid:

	2011 No	2011 £	2010 No	2010 £
1,102 Ordinary shares of £1 each	**1,102**	**1,102**	1,102	1,102

8. Profit and loss account

	Year to 30 Apr 11 £	Period from 30 Dec 08 to 30 Apr 10 £
Balance brought forward	**(4,223)**	(39,507)
Profit for the financial year	**3,822**	35,284
Balance carried forward	**(401)**	(4,223)

9. Ultimate parent company

The immediate parent company and ultimate controlling party is Pentagon Freight Services plc and Pentagon Holdings Limited respectively, both companies are incorporated in England and Wales. A copy of the accounts of those companies can be obtained upon request from Pentagon House, Unit 1.02, Crayfields Industrial Park, Main Road, Orpington, Kent, BR5 3HP.

Chantrey Vellacott DFK LLP