REGISTERED NUMBER: SC271613 (Scotland)

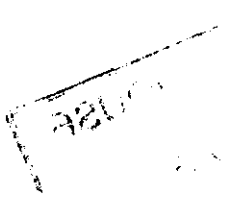
Abbreviated Unaudited Accounts for the Year Ended 31 October 2008

for

PBS Scotland Ltd



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COMPANIES HOUSE



PBS Scotland Ltd

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for the Year Ended 31 October 2008

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PBS Scotland Ltd

Company Information
for the Year Ended 31 October 2008

DIRECTORS:	A Bowman S Grieve Mrs A Elliott
SECRETARY:	Mrs A Elliott
REGISTERED OFFICE:	4 Redheughs Rigg South Gyle Edinburgh Midlothian EH12 9DQ
REGISTERED NUMBER:	SC271613 (Scotland)
ACCOUNTANTS:	One Accounting Ltd 4 Redheughs Rigg South Gyle Edinburgh Midlothian EH12 9DQ

PBS Scotland Ltd

Abbreviated Balance Sheet
31 October 2008

	Notes	31.10.08 £	£	31.10.07 £	£
FIXED ASSETS					
Tangible assets	2		12,809		15,692
CURRENT ASSETS					
Stocks		5,192		5,270	
Debtors		61,681		12,874	
Prepayments and accrued income		3,890		2,875	
		70,763		21,019	
CREDITORS					
Amounts falling due within one year		100,704		73,573	
NET CURRENT LIABILITIES			(29,941)		(52,554)
TOTAL ASSETS LESS CURRENT LIABILITIES			(17,132)		(36,862)
CREDITORS					
Amounts falling due after more than one year			-		(5,258)
PROVISIONS FOR LIABILITIES			-		(2,203)
NET LIABILITIES			(17,132)		(44,323)
CAPITAL AND RESERVES					
Called up share capital	3		100		100
Profit and loss account			(17,232)		(44,423)
SHAREHOLDERS' FUNDS			(17,132)		(44,323)

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 October 2008.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2008 in accordance with Section 249B(2) of the Companies Act 1985.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 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 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

continued...

Balance Sheet - continued
31 October 2008

These financial statements 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 2007).

The financial statements were approved by the Board of Directors on 27th February 2009 and were signed on its behalf by:

A Bowman - Director

Mrs A Elliott - Director

S Grieve - Director

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
At the balance sheet date, the company's liabilities exceeded its assets by £17,132 (2007 £44,323). The company meets its day to day working capital requirements from its bank overdraft and loans from directors. The bank overdraft is repayable on demand. The financial statements have been prepared on a going concern basis, which assumes that the company will continue in operational existence for the foreseeable future. The validity of this assumption depends on the company's bankers continuing their support by providing adequate overdraft facilities. The directors believe that the financial statements should be prepared on a going concern basis.

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.

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

Plant and machinery	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

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.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 November 2007	31,890
Additions	924
At 31 October 2008	32,814
DEPRECIATION	
At 1 November 2007	16,198
Charge for year	3,807
At 31 October 2008	20,005
NET BOOK VALUE	
At 31 October 2008	12,809
At 31 October 2007	15,692

continued...

3. CALLED UP SHARE CAPITAL

Authorised, allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.10.08 £	31.10.07 £
100	Ordinary	£1	100	100

4. TRANSACTIONS WITH DIRECTORS

The following loans to directors subsisted during the years ended 31 October 2008 and 31 October 2007:

	31.10.08 £	31.10.07 £
A Bowman		
Balance outstanding at start of year	617	1,174
Balance outstanding at end of year	617	2,494
Maximum balance outstanding during year	617	2,494
S Grieve		
Balance outstanding at start of year	484	(1,336)
Balance outstanding at end of year	484	484
Maximum balance outstanding during year	484	484
Mrs A Elliott		
Balance outstanding at start of year	2,494	(703)
Balance outstanding at end of year	2,494	617
Maximum balance outstanding during year	2,494	617

The loans to each of the directors are interest free and repayable on demand.