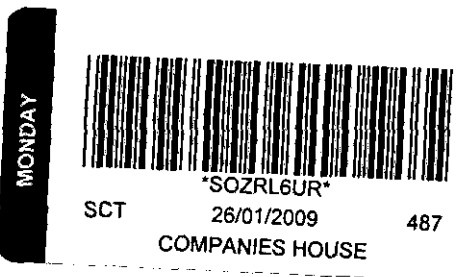


ABBREVIATED UNAUDITED ACCOUNTS
FOR THE PERIOD 3RD SEPTEMBER 2007 TO 30TH SEPTEMBER 2008
FOR
A & L MCKELLAR ENGINEERING SERVICES LTD



A & L MCKELLAR ENGINEERING SERVICES LTD

CONTENTS OF THE ABBREVIATED ACCOUNTS
FOR THE PERIOD 3RD SEPTEMBER 2007 TO 30TH SEPTEMBER 2008

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	4

A & L MCKELLAR ENGINEERING SERVICES LTD

COMPANY INFORMATION
FOR THE PERIOD 3RD SEPTEMBER 2007 TO 30TH SEPTEMBER 2008

DIRECTORS: A McKellar
Mrs L McKellar

SECRETARY: Mrs L McKellar

REGISTERED OFFICE: 20 Anderson Street
Airdrie
Lanarkshire
ML6 0AA

REGISTERED NUMBER: SC330256 (Scotland)

ACCOUNTANTS: Benson Wood & Co.
20 Anderson Street
Airdrie
Lanarkshire
ML6 0AA

BANKERS: Royal Bank of Scotland
107-109 King Street
Stenhousemuir
Larbert
FK5 4HD

A & L MCKELLAR ENGINEERING SERVICES LTD

ABBREVIATED BALANCE SHEET
30TH SEPTEMBER 2008

	Notes	£	£
FIXED ASSETS			
Intangible assets	2		36,407
Tangible assets	3		9,955
			<hr/> 46,362
CURRENT ASSETS			
Stocks		300	
Debtors		9,643	
Cash at bank		50,716	
		<hr/> 60,659	
CREDITORS			
Amounts falling due within one year		17,134	
		<hr/>	
NET CURRENT ASSETS			43,525
			<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES			
			89,887
CREDITORS			
Amounts falling due after more than one year			(82,689)
PROVISIONS FOR LIABILITIES			
			(1,012)
			<hr/>
NET ASSETS			
			6,186
			<hr/> <hr/>
CAPITAL AND RESERVES			
Called up share capital	4		2
Profit and loss account			6,184
			<hr/> 6,186
SHAREHOLDERS' FUNDS			
			<hr/> <hr/>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the period ended 30th September 2008.

The members have not required the company to obtain an audit of its financial statements for the period ended 30th September 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

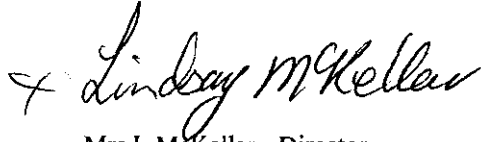
A & L MCKELLAR ENGINEERING SERVICES LTD

ABBREVIATED BALANCE SHEET - continued

30TH SEPTEMBER 2008

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 13th January 2009 and were signed on its behalf by:



Mrs L McKellar - Director

The notes form part of these abbreviated accounts

A & L MCKELLAR ENGINEERING SERVICES LTD

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE PERIOD 3RD SEPTEMBER 2007 TO 30TH SEPTEMBER 2008

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 2007, is being amortised evenly over its estimated useful life of ten years.

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
Computer equipment	- 33% 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

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	
Additions	40,452
At 30th September 2008	40,452
AMORTISATION	
Charge for period	4,045
At 30th September 2008	4,045
NET BOOK VALUE	
At 30th September 2008	36,407

A & L MCKELLAR ENGINEERING SERVICES LTD

NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE PERIOD 3RD SEPTEMBER 2007 TO 30TH SEPTEMBER 2008

3. TANGIBLE FIXED ASSETS

	Total £
COST	
Additions	16,587
Disposals	<u>(4,324)</u>
At 30th September 2008	<u>12,263</u>
DEPRECIATION	
Charge for period	<u>2,308</u>
At 30th September 2008	<u>2,308</u>
NET BOOK VALUE	
At 30th September 2008	<u><u>9,955</u></u>

4. CALLED UP SHARE CAPITAL

Authorised:			
Number:	Class:	Nominal value:	£
100,000	Ordinary	£1	<u><u>100,000</u></u>
Allotted, issued and fully paid:			
Number:	Class:	Nominal value:	£
2	Ordinary	£1	<u><u>2</u></u>