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SPENCER (ABERDEEN) LIMITED
(Company Number: 48757)

DIRECTOR'S REPORT AND ACCOUNTS

31 MARCH 2009

TUESDAY



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Anderson Anderson & Brown LLP
Chartered Accountants

SPENCER (ABERDEEN) LIMITED
DIRECTOR'S REPORT

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Director: Philip Buck
Secretary: Graham Stronach
Registered office: Froghall Terrace, Aberdeen

The director submits his report and the audited accounts of the company for the year ended 31 March 2009.

PRINCIPAL ACTIVITY AND REVIEW OF BUSINESS DEVELOPMENTS

During the financial year, the company has not traded and there has been no income or expenditure, therefore no change in the company's position has arisen.

PROVISION OF INFORMATION TO AUDITORS

As far as the director is aware, there is no relevant audit information of which the company's auditors are unaware and he has taken all the steps that he ought to have taken as director in order to make himself aware of any relevant audit information to establish that the company's auditors are aware of that information.

AUDITORS

Anderson Anderson & Brown LLP have expressed their willingness to continue in office and a resolution proposing their re-appointment will be submitted at the annual general meeting.

Signed on behalf of the board of directors

PABuck

Director - P Buck

19th January 2010

Date

SPENCER (ABERDEEN) LIMITED
STATEMENT OF DIRECTOR'S RESPONSIBILITIES

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Company law requires the director to prepare accounts for each financial year which 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 accounts, the director is required to:

- (a) select suitable accounting policies and then apply them consistently;
- (b) make judgements and estimates that are reasonable and prudent;
- (c) state whether or not applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and,
- (d) prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and which enables him to ensure that the accounts comply with the Companies Act 1985. He is 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.

**INDEPENDENT AUDITORS' REPORT TO THE SHAREHOLDERS OF
SPENCER (ABERDEEN) LIMITED**

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We have audited the accounts of Spencer (Aberdeen) Limited for the year ended 31 March 2009 which comprise the Company Balance Sheet and the related notes. These accounts have been prepared in accordance with the accounting policies set out therein.

This report is made solely to the company's members, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors' 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of the director and auditors

As described on page 2 the company's director is responsible for the preparation of the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Our responsibility is to audit the accounts in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether or not the accounts give a true and fair view, are properly prepared in accordance with the Companies Act 1985 and the information given in the director's report is consistent with the accounts. We also report to you if, in our opinion, the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding director's remuneration and transactions with the company is not disclosed.

We read the director's report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the significant estimates and judgements made by the director in the preparation of the accounts, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the accounts.

Opinion

In our opinion:-

- the accounts give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the company's affairs as at 31 March 2009 and of its profit for the year then ended;
- the accounts have been properly prepared in accordance with the Companies Act 1985; and
- the information provided in the director's report is consistent with the accounts.

Anderson Anderson & Brown LLP

Anderson Anderson & Brown LLP
Chartered Accountants
Registered Auditors

19th January 2010

SPENCER (ABERDEEN) LIMITED
 COMPANY NUMBER - 48757
 BALANCE SHEET - 31 MARCH 2009

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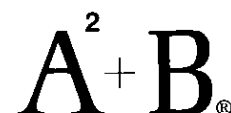
	2009 £	2008 £
CURRENT ASSETS		
Amounts due by group companies	67,432	67,432
TOTAL ASSETS	<u>£ 67,432</u>	<u>£ 67,432</u>
CAPITAL AND RESERVES		
Called up share capital (Note 1)	100	100
Share premium account	66,666	66,666
Profit and loss account	666	666
	<u>£ 67,432</u>	<u>£ 67,432</u>

The company was dormant throughout the financial year.

P.A. Buck
 Director - P Buck

19th January 2010 Date

SPENCER (ABERDEEN) LIMITED
NOTES ON THE ACCOUNTS - 31 MARCH 2009



1. CALLED UP SHARE CAPITAL

2009 & 2008

Authorised: 400 Ordinary shares of £0.25 each

£ 100

Allotted, called up and fully paid: 400 Ordinary shares of £0.25 each

£ 100

2. ULTIMATE HOLDING COMPANY

The ultimate holding company is Spencer Coatings Group Limited, a company incorporated in Scotland.