

Gregor Management Limited  
Registered number  
SC160053

Abbreviated Accounts

31 August 2011

WEDNESDAY



SCT      \*S164FBUA\*      #39  
04/04/2012  
COMPANIES HOUSE

**Gregor Management Limited  
Independent auditors' Report**

**Independent auditors' report to Gregor Management Limited  
under section 449 of the Companies Act 2006**

We have examined the abbreviated accounts which comprise the Abbreviated Balance Sheet and the related notes, together with the full accounts of the company for the year ended 31 August 2011 prepared under section 396 of the Companies Act 2006.

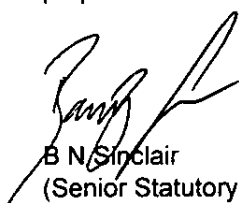
**Respective responsibilities of directors and auditors**

The directors are responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we considered necessary to confirm, by reference to the full accounts, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts are properly prepared.

**Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.



B N Sinclair  
(Senior Statutory Auditor)  
for and on behalf of  
Accel Business LLP  
Accountants and Statutory Auditors  
20 March 2012

4 Valentine Court  
Business Park  
Dundee  
Angus  
DD2 3QB

**Gregor Management Limited****Registered number:**

SC160053

**Abbreviated Balance Sheet****as at 31 August 2011**

	Notes	2011 £	2010 £
<b>Fixed assets</b>			
Tangible assets	2	2,765,000	-
<b>Current assets</b>			
Cash at bank and in hand	1	1	1
<b>Creditors: amounts falling due within one year</b>		(2,765,600)	-
<b>Net current (liabilities)/assets</b>		(2,765,599)	1
<b>Net (liabilities)/assets</b>		<u>(599)</u>	<u>1</u>
<b>Capital and reserves</b>			
Called up share capital	3	1	1
Profit and loss account		(600)	-
<b>Shareholder's funds</b>		<u>(599)</u>	<u>1</u>

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.



Eric Gregor  
Director

Approved by the board on 20 March 2012

**Gregor Management Limited**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 August 2011**

**1 Accounting policies**

***Basis of preparation***

The accounts 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 the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

***Depreciation***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Investment properties Nil

***Deferred taxation***

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

**2 Tangible fixed assets**

£

**Cost**

Additions	2,765,000
At 31 August 2011	<u>2,765,000</u>

**Depreciation**

At 31 August 2011	<u>-</u>
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**Net book value**

At 31 August 2011	<u>2,765,000</u>
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**3 Share capital**

**Nominal  
value**

**2011  
Number**

**2011  
£**

**2010  
£**

Allotted, called up and fully paid:  
Ordinary shares

£1 each

1

1

1