

Abbreviated Accounts for the Year Ended 31 October 2012

for

Roar Limited

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for the Year Ended 31 October 2012**

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**Roar Limited**

**Company Information**  
**for the Year Ended 31 October 2012**

**DIRECTORS:**

G R Lyon  
Mrs J S Lyon

**SECRETARY:**

Mrs J S Lyon

**REGISTERED OFFICE:**

1 East Craibstone Street  
Aberdeen  
AB11 6YQ

**REGISTERED NUMBER:**

SC222727 (Scotland)

**ACCOUNTANTS:**

Gordon S Mitchell  
Accountants and Tax Advisors  
60 Dee Street  
Aberdeen  
AB11 6DS

**Roar Limited (Registered number: SC222727)****Abbreviated Balance Sheet****31 October 2012**

	Notes	31.10.12 £	£	31.10.11 £	£
<b>FIXED ASSETS</b>					
Intangible assets	2		551,146		586,896
Tangible assets	3		<u>2,254,914</u>		<u>2,281,147</u>
			2,806,060		2,868,043
<b>CURRENT ASSETS</b>					
Stocks		29,426		24,994	
Debtors		66,910		78,613	
Cash at bank and in hand		<u>246,770</u>		<u>253,168</u>	
		343,106		356,775	
<b>CREDITORS</b>					
Amounts falling due within one year	4	<u>549,444</u>		<u>515,884</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(206,338)</u>		<u>(159,109)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			2,599,722		2,708,934
<b>CREDITORS</b>					
Amounts falling due after more than one year	4		(2,119,431) <sup>1</sup>		(2,234,365) <sup>1</sup>
<b>PROVISIONS FOR LIABILITIES</b>			<u>(92,983)</u>		<u>(88,162)</u>
<b>NET ASSETS</b>			<u><u>387,308</u></u>		<u><u>386,407</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	5		50,000		50,000
Profit and loss account			<u>337,308</u>		<u>336,407</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>387,308</u></u>		<u><u>386,407</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2012 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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 Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

**Roar Limited (Registered number: SC222727)**

**Abbreviated Balance Sheet - continued**  
**31 October 2012**

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 29 April 2013 and were signed on its behalf by:

G R Lyon - Director

Mrs J S Lyon - Director

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts**  
**for the Year Ended 31 October 2012**

**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 April 2008).

**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 2008, is being amortised evenly over its estimated useful life of twenty years.

**Tangible fixed assets**

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

Freehold property	- 2% on cost
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 20% 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 arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (less) tax at a future date at the average tax rates that are expected to apply when the timing difference reverse, based on current tax rates and laws.

**2. INTANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 November 2011 and 31 October 2012	<u>715,000</u>
<b>AMORTISATION</b>	
At 1 November 2011	128,104
Amortisation for year	<u>35,750</u>
At 31 October 2012	<u>163,854</u>
<b>NET BOOK VALUE</b>	
At 31 October 2012	<u>551,146</u>
At 31 October 2011	<u>586,896</u>

**Notes to the Abbreviated Accounts - continued  
for the Year Ended 31 October 2012**

**3. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 November 2011	2,804,394
Additions	86,496
Disposals	(9,600)
At 31 October 2012	<u>2,881,290</u>
<b>DEPRECIATION</b>	
At 1 November 2011	523,247
Charge for year	104,889
Eliminated on disposal	(1,760)
At 31 October 2012	<u>626,376</u>
<b>NET BOOK VALUE</b>	
At 31 October 2012	<u>2,254,914</u>
At 31 October 2011	<u>2,281,147</u>

**4. CREDITORS**

Creditors include an amount of £ 2,131,070 (31.10.11 - £ 2,241,683 ) for which security has been given.

They also include the following debts falling due in more than five years:

	31.10.12 £	31.10.11 £
Repayable otherwise than by instalments	99,018	101,265
Repayable by instalments	<u>1,577,786</u>	<u>1,698,769</u>
	<u>1,676,804</u>	<u>1,800,034</u>

**5. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	31.10.12 £	31.10.11 £
50,000	Ordinary	£1	<u>50,000</u>	<u>50,000</u>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.