

Registration number SC312162

D C Rock Services Ltd

Abbreviated accounts

for the year ended 30 November 2010

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D C Rock Services Ltd

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D C Rock Services Ltd

**Chartered Accountants' report to the Director on the
unaudited accounts of D C Rock Services Ltd**

The following reproduces the text of the report prepared for the purposes of section 477 of the Companies Act 2006 in respect of the company's annual financial statements, from which the abbreviated financial statements (set out on pages 2 to 5) have been prepared.

In accordance with the engagement letter dated 22 June 2011, and in order to assist you to fulfil your duties under the Companies Act 2006, we have prepared the financial statements of D C Rock Services Ltd on pages 3 to 10 from the accounting records and information and explanations supplied to us.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.org.uk/accountspreparationguidance>.

This report is made solely to the director of D C Rock Services Ltd, as a body, in accordance with the terms of our engagement. Our work has been undertaken solely to enable us to prepare the accounts on behalf of D C Rock Services Ltd and state those matters that we have agreed to state to the director and of D C Rock Services Ltd, as a body, in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at <http://www.icas.org.uk/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's director for our work or for this report.

It is your duty to ensure that D C Rock Services Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit/(loss) of D C Rock Services Ltd. You consider that D C Rock Services Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the accounts of D C Rock Services Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.



**Barrie Scott Limited
Chartered Accountants**

16th August 2011

**30 Mid Street
Bathgate
West Lothian
EH48 1PT**

D C Rock Services Ltd

**Abbreviated balance sheet
as at 30 November 2010**

| | | 2010 | | 2009 | |
|---|--------------|-----------------|----------------|----------------|----------------|
| | Notes | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 2 | | 21,543 | | 13,709 |
| Current assets | | | | | |
| Stocks | | 3,901 | | 2,613 | |
| Debtors | | 4,165 | | 6,131 | |
| Cash at bank and in hand | | 3,837 | | 8,625 | |
| | | <u>11,903</u> | | <u>17,369</u> | |
| Creditors: amounts falling due within one year | | <u>(11,281)</u> | | <u>(9,998)</u> | |
| Net current assets | | | <u>622</u> | | <u>7,371</u> |
| Total assets less current liabilities | | | 22,165 | | 21,080 |
| Provisions for liabilities | | | <u>(3,794)</u> | | <u>(2,717)</u> |
| Net assets | | | <u>18,371</u> | | <u>18,363</u> |
| Capital and reserves | | | | | |
| Called up share capital | 3 | | 2 | | 2 |
| Profit and loss account | | | <u>18,369</u> | | <u>18,361</u> |
| Shareholders' funds | | | <u>18,371</u> | | <u>18,363</u> |

The director's statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 4 to 5 form an integral part of these financial statements.

D C Rock Services Ltd

Abbreviated balance sheet (continued)

**Director's statements required by Sections 475(2) and (3)
for the year ended 30 November 2010**

In approving these abbreviated accounts as director of the company I hereby confirm:

- (a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ;
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 30 November 2010 ; and
- (c) that I acknowledge my responsibilities for:
 - (1) ensuring that the company keeps accounting records which comply with Section 386 ; and
 - (2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

The abbreviated accounts were approved by the Board on *15th AUGUST 2011* and signed on its behalf by

**Douglas Croft
Director**



Registration number SC312162

The notes on pages 4 to 5 form an integral part of these financial statements.

D C Rock Services Ltd

Notes to the abbreviated financial statements for the year ended 30 November 2010

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2. Turnover

Turnover represents the total value, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities.

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

| | | |
|-----------------------|---|---|
| Leasehold properties | - | Straight line over the life of the lease - 10 years |
| Fixtures and fittings | - | 15% reducing balance |
| Equipment | - | 15% reducing balance |

1.4. Stock

Stock is valued at the lower of cost and net realisable value.

1.5. Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions:

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

D C Rock Services Ltd

**Notes to the abbreviated financial statements
for the year ended 30 November 2010**

..... continued

| 2. Fixed assets | Tangible fixed assets £ |
|---|--|
| Cost | |
| At 1 December 2009 | 16,031 |
| Additions | 10,445 |
| At 30 November 2010 | <u>26,476</u> |
| Depreciation | |
| At 1 December 2009 | 2,322 |
| Charge for year | 2,611 |
| At 30 November 2010 | <u>4,933</u> |
| Net book values | |
| At 30 November 2010 | <u>21,543</u> |
| At 30 November 2009 | <u>13,709</u> |
| 3. Share capital | 2010 2009 |
| | £ £ |
| Authorised | |
| 10,000 Ordinary shares of £1 each | <u>10,000 10,000</u> |
| Allotted, called up and fully paid | |
| 2 Ordinary shares of £1 each | <u>2 2</u> |
| Equity Shares | |
| 2 Ordinary shares of £1 each | <u>2 2</u> |