



**A&C RODGER LIMITED**

***Company registration number SC342870***

**Abbreviated Financial Statements**

**For the period ended 30 September 2010**

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**A&C RODGER LIMITED**

**Abbreviated Financial statements for the period ended 30 September 2010**

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**A&C RODGER LIMITED**

**Accountants' Report to the Board of Directors on the Unaudited Financial Statements**

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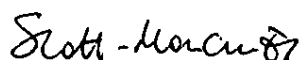
In accordance with the engagement letter dated 11 November 2010, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the abbreviated financial statements of the company, set out on the balance sheet and related notes, from the accounting records and information and explanations you have given to us.

This report is made to the company's board of directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the abbreviated financial statements that we have been engaged to compile, report to the company's board of directors that we have done so, and state those matters that we have agreed to state to them in this 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 board of directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants of Scotland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the period ended 30 September 2010 your duty to ensure that the company has kept adequate accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the period.

We have not been instructed to carry out an audit of the financial statements. 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 abbreviated financial statements.



**Scott-Moncrieff**  
**Chartered Accountants**  
25 Bothwell Street  
Glasgow  
G2 6NL

9 March 2011

**A&C RODGER LIMITED**

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

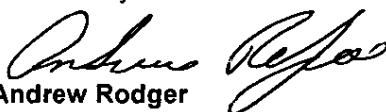
	<u>Notes</u>	<b>30 September 2010 £</b>	<b>31 May 2009 £</b>
<b>Fixed assets</b>			
Tangible assets	2	161,060	-
<b>Current assets</b>			
Stock		8,500	-
Debtors		30,201	-
Cash at bank and in hand		10,468	100
		<u>49,169</u>	<u>100</u>
<b>Creditors: amounts falling due within one year</b>		<u>(49,334)</u>	<u>-</u>
<b>Net current (liabilities)/assets</b>		<u>(165)</u>	<u>100</u>
<b>Total assets less current liabilities</b>		160,895	100
<b>Creditors: amounts falling due after more than one year</b>		<u>(151,268)</u>	<u>-</u>
<b>Net assets</b>		<u><u>9,627</u></u>	<u><u>100</u></u>
<b>Capital and reserves</b>			
Called up share capital	5	10,000	100
Profit and loss account		<u>(373)</u>	<u>-</u>
<b>Shareholders' funds</b>		<u><u>9,627</u></u>	<u><u>100</u></u>

These abbreviated financial statements have been prepared in accordance with the special provisions relating to small companies within part 15 of the Companies Act 2006.

For the financial period ended 30 September 2010 the company was entitled to exemption from audit under section 477 of the Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for 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 period and of its profit or loss for the financial period in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The financial statements were authorised for issue by the board of directors on 9 March 2011 and signed on its behalf by:

  
**Andrew Rodger**  
 Director

**Company Registration No: SC342870**

The notes on pages 3 to 4 form part of these financial statements.

**1 Accounting policies**

**Basis of accounting**

The financial statements are prepared on the historical cost basis of accounting and have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements do not include a cash flow statement because the company, as a small reporting entity, is exempt from the requirements to prepare such a statement under the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Turnover**

Turnover represents the value of goods and services supplied by the company, excluding value added tax.

**Depreciation of tangible fixed assets**

Depreciation is provided on all tangible fixed assets at rates calculated to write off the full cost less estimated residual value of each asset over its estimated useful life. The principal rates in use are:

Equipment, fixtures and fittings	25%	on cost
Plant and machinery	10%	on cost

**Stocks**

Stock and work in progress is valued at the lower of cost and estimated net realisable value.

Cost of raw materials is determined on the first in, first out basis and is based on suppliers' invoice price. Work in progress and finished goods includes all direct expenditure and production overheads based on the normal level of activity. Net realisable value is the price at which the stock can be realised in the normal course of business, less further costs to completion of sale.

**Deferred taxation**

Deferred tax is provided in respect of the tax effect of all timing differences that have originated but not reversed at the balance sheet date.

A deferred tax asset is regarded as recoverable and therefore recognised only when, on the basis of all available evidence, it can be regarded as 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 a nondiscounted basis, at the average tax rates that are expected to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred government grants**

Government grants in respect of capital expenditure are treated as deferred income and are credited to the profit and loss account over the estimated useful life of the assets to which they relate. Other grants received are taken to the profit and loss account in the period in which they are received.

**Hire purchase and lease transactions**

Assets acquired under hire purchase agreements are capitalised in the balance sheet and are depreciated in accordance with the company's normal policy. The outstanding liabilities under such agreements less interest not yet due are included in creditors. Interest on such agreements is charged to the profit and loss account evenly over the term of each agreement.

Rentals under operating leases are charged to the profit and loss account as they fall due.

# A&C RODGER LIMITED

## Notes to the abbreviated financial statements for the period ended 30 September 2010 (continued)

### 2 Fixed assets

	<b>Tangible fixed assets £</b>
<b>Cost</b>	
Additions	179,100
<b>Depreciation</b>	
Provision for the year	18,040
At 30 September 2010	18,040
<b>Net book value</b>	
At 30 September 2010	<b>161,060</b>
At 31 May 2009	-

### 3 Creditors: amounts falling due within one year

	<b>2010 £</b>	<b>2009 £</b>
Secured creditors	<b>21,597</b>	-

### 4 Creditors: amounts falling after more than one year

	<b>2010 £</b>	<b>2009 £</b>
Secured creditors	<b>61,268</b>	-

### 5 Called-up share capital

	<b>30 September 2010 £</b>	<b>31 May 2009 £</b>
<b>Allotted, called up and fully paid</b>		
<b>Equity shares:</b>		
Ordinary shares of £1 each	<b>10,000</b>	<b>100</b>

On 31 July 2009 the company issued 9,900 ordinary shares of £1 each.

### 6 Related parties

Included in creditors due within more than one year is a loan from John Rodger, the father of one of the directors of £66,000. The loan has no fixed interest or repayment terms and John Rodger has stated that he will not seek payment of this amount within one year from the date on which these accounts were signed.