



Scott-Moncrieff
business advisers and accountants

A & C RODGER ENGINEERING LIMITED

Company registration number SC342870

Unaudited Abbreviated Accounts

FOR THE YEAR ENDED 30 SEPTEMBER 2016

WEDNESDAY



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A & C RODGER ENGINEERING LIMITED

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A & C RODGER ENGINEERING LIMITED

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF
THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF A & C RODGER ENGINEERING LIMITED
FOR THE YEAR ENDED 30 SEPTEMBER 2016**

In accordance with the engagement letter dated 23 January 2014, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the unaudited abbreviated financial statements of the company, set out on the Balance Sheet and the 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 unaudited 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 year ended 30 September 2016 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 year.

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

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

Date: 27/6/17

A & C RODGER ENGINEERING LIMITED
REGISTERED NUMBER: SC342870

ABBREVIATED BALANCE SHEET
AS AT 30 SEPTEMBER 2016

	Note	£	2016 £	£	2015 £
FIXED ASSETS					
Tangible assets	2		119,116		145,818
CURRENT ASSETS					
Stocks		2,200		2,550	
Debtors		113,494		168,703	
Cash in hand		2		-	
		<u>115,696</u>		<u>171,253</u>	
CREDITORS: amounts falling due within one year	3	(120,187)		(159,034)	
NET CURRENT (LIABILITIES)/ASSETS			(4,491)		12,219
TOTAL ASSETS LESS CURRENT LIABILITIES			114,625		158,037
CREDITORS: amounts falling due after more than one year	4		(72,155)		(94,504)
PROVISIONS FOR LIABILITIES					
Deferred tax			(14,140)		(20,521)
NET ASSETS			28,330		43,012
CAPITAL AND RESERVES					
Called up share capital	5		10,000		10,000
Profit and loss account			18,330		33,012
SHAREHOLDERS' FUNDS			28,330		43,012

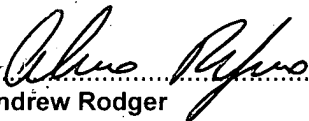
The directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 30 September 2016 and of its profit for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

A & C RODGER ENGINEERING LIMITED

**ABBREVIATED BALANCE SHEET (continued)
AS AT 30 SEPTEMBER 2016**

The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf by:


.....
Andrew Rodger
Director

Date: 23/6/17

The notes on pages 4 to 7 form part of these financial statements.

A & C RODGER ENGINEERING LIMITED

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2016**

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

1.2 Going concern

The directors have considered a period of twelve months after the date of approval of these accounts and are satisfied that, in their opinion, the company will be able to continue to trade for at least the period of time, will be able to meet its ongoing financial liabilities and consequently that it is reasonable for it to be considered as a going concern.

1.3 Cash flow

The financial statements do not include a Cash flow statement because the company, as a small reporting entity, is exempt from the requirement to prepare such a statement under the Financial Reporting Standard for Smaller Entities (effective January 2015).

1.4 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

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

1.6 Leasing and hire purchase

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the Profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

1.7 Operating leases

Rentals under operating leases are charged to the Profit and loss account on a straight line basis over the lease term.

1.8 Stocks and work in progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

A & C RODGER ENGINEERING LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2016

1. ACCOUNTING POLICIES (continued)

1.9 Deferred taxation

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if 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 assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted.

1.10 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Profit and loss account over the expected useful lives of the assets concerned. Other grants are credited to the Profit and loss account as the related expenditure is incurred.

1.11 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2. TANGIBLE FIXED ASSETS

	£
Cost	
At 1 October 2015	295,970
Additions	4,560
At 30 September 2016	<u>300,530</u>
Depreciation	
At 1 October 2015	150,152
Charge for the year	31,262
At 30 September 2016	<u>181,414</u>
Net book value	
At 30 September 2016	<u>119,116</u>
At 30 September 2015	<u><u>145,818</u></u>

3. CREDITORS: Amounts falling due within one year

Secure creditors falling due within one year amounted to £49,352 (2015: £41,751).

A & C RODGER ENGINEERING LIMITED

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2016**

4. CREDITORS: Amounts falling due after more than one year

Secure creditors falling due after more than one year amounted to £3,525 (2015: £13,894).

5. SHARE CAPITAL

	2016 £	2015 £
Allotted, called up and fully paid		
2,900 A shares of £1 each	2,900	2,900
5,100 B shares of £1 each	5,100	5,100
2,000 C shares of £1 each	2,000	2,000
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	10,000	10,000
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A & C RODGER ENGINEERING LIMITED

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2016**

6. RELATED PARTY TRANSACTIONS

Included in creditors due after more than one year is a loan from John Rodger, shareholder, amounting to £56,630 (2015 - £64,110). 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 are signed.

In addition to holding shares in A&C Rodger Engineering Limited, Mr John Rodger also holds a directorship and shares in Clydebank Engineering and Fabrication Limited, an associated company. During the year the company sold goods on normal, trading terms, to Clydebank Engineering and Fabrication Limited. The value of the transactions amounted to £133,728 (2015: £141,499).

The company also purchased goods from Clydebank Engineering and Fabrication Limited amounting to £19,157 (2015: £37,581). At the balance sheet date there was a net balance of £32,264 due from Clydebank Engineering and Fabrication Limited (2015: £36,274).

7. CONTROLLING PARTY

John Rodger is the controlling party by virtue of holding the majority of the shares.