



Scott-Moncrieff
business advisers and accountants

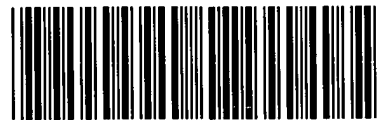
A & C RODGER ENGINEERING LIMITED

Company registration number SC342870

Abbreviated Financial Statements

For the year ended 30 September 2015

SATURDAY



S58W4056

SCT

11/06/2016

#368

COMPANIES HOUSE

A & C RODGER ENGINEERING LIMITED

Abbreviated financial statements for the year ended 30 September 2015

Contents	Pages
Accountants' report	1
Balance sheet	2
Notes to the abbreviated financial statements	3-5

A & C RODGER ENGINEERING LIMITED

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

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 2015 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
Chartered Accountants
25 Bothwell Street
Glasgow
G2 6NL

Date: 10/6/16

A & C RODGER ENGINEERING LIMITED

Abbreviated balance sheet as at 30 September 2015

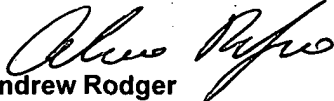
	<u>Notes</u>	<u>2015</u> £	<u>2014</u> £
Fixed assets			
Tangible assets	2	145,818	176,764
Current assets			
Stock		2,550	2,950
Debtors		168,703	146,922
		<u>171,253</u>	<u>149,872</u>
Creditors: amounts falling due within one year	3	(159,034)	(171,470)
Net current assets/(liabilities)		<u>12,219</u>	<u>(21,598)</u>
Total assets less current liabilities		158,037	155,166
Creditors: amounts falling due after more than one year	4	(94,504)	(83,062)
Provision for liabilities		(20,521)	(26,133)
Net assets		<u><u>43,012</u></u>	<u><u>45,971</u></u>
Capital and reserves			
Called up share capital	5	10,000	10,000
Profit and loss account		33,012	35,971
		<u>43,012</u>	<u>45,971</u>
Shareholders' funds		<u><u>43,012</u></u>	<u><u>45,971</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 year ended 30 September 2015 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 year and of its profit or loss for the 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 accounts, so far as applicable to the company.

The abbreviated financial statements were authorised for issue by the board of directors on 10-JUN-16 and signed on its behalf by:


Andrew Rodger
 Director

Company Registration No: SC342870

The notes on pages 3 to 5 form part of these financial statements.

1 Accounting policies

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 that 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.

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 value of the goods and services supplied by the company during the year, excluding value added tax. Turnover is recognised as goods and services are delivered to customers.

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

Stock

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 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 ENGINEERING LIMITED

Notes to the abbreviated financial statements for the year ended 30 September 2015 (continued)

1 Accounting policies (continued)

Pension scheme

The company operates a defined contribution scheme in respect of its employees. The assets of the scheme are held separately from those of the company. The pension cost charge represents the amount of the contributions payable to the scheme in respect of the year.

2 Fixed assets

	Tangible fixed assets £
Cost	
At 1 October 2014 and 30 September 2015	<u>295,970</u>
Depreciation	
At 1 October 2014	119,206
Charge for the year	<u>30,946</u>
At 30 September 2015	<u>150,152</u>
Net book value	
At 30 September 2015	<u>145,818</u>
At 30 September 2014	<u>176,764</u>

3 Creditors: amounts falling due within one year

	<u>2015</u> £	<u>2014</u> £
Secured creditors	<u>41,751</u>	<u>28,167</u>

4 Creditors: amounts falling after more than one year

	<u>2015</u> £	<u>2014</u> £
Secured creditors	<u>13,894</u>	<u>-</u>

5 Called-up share capital

	<u>2015</u> £	<u>2014</u> £
Allotted, called up and fully paid Equity shares:		
Ordinary A shares of £1 each	2,900	2,900
Ordinary B shares of £1 each	5,100	5,100
Ordinary C shares of £1 each	<u>2,000</u>	<u>2,000</u>
	<u>10,000</u>	<u>10,000</u>

6 Controlling party

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

A & C RODGER ENGINEERING LIMITED

Notes to the abbreviated financial statements for the year ended 30 September 2015 (continued)

7 Related parties

Also included in creditors due after more than one year is a loan from John Rodger, shareholder, amounting to £64,110 (2014 - £62,062). 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.