

Registered number  
NI050080

Fortress Doors (NI) Limited

Abbreviated Accounts

31 December 2008

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**Fortress Doors (NI) Limited**  
**Report and accounts**  
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## **Fortress Doors (NI) Limited Company Information**

### **Director**

Gavyn Rodgers

### **Secretary**

Jackson McAdam

### **Auditors**

Bell Anderson Limited  
264-266 Durham Road  
Gateshead  
Tyne & Wear  
NE8 4JR

### **Bankers**

Bank of Scotland (Ireland) Limited  
10-15 Donegall Square South  
Belfast  
BT1 5GB

### **Solicitors**

Culbert and Martin  
7 Donegall Square West  
Belfast  
BT1 6JH

### **Registered office**

6 Trench Road  
Hydepark Industrial Estate  
Newtonabbey  
Co Antrim  
BT36 4TY

### **Registered number**

NI050080

**Fortress Doors (NI) Limited**  
**Director's Report**

The director presents his report and accounts for the year ended 31 December 2008

**Principal activities and review of the business**

The company's principal activity during the year continued to be the manufacture, installation and supply of steel and aluminium shutters, doors and frontages and related motors and accessories

**Dividends**

The director does not recommend a final dividend (2007 £nil)

**Director**

The following persons served as a director during the year

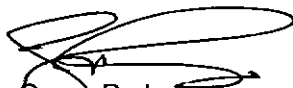
Gavyn Rodgers

**Disclosure of information to auditors**

So far as the director at the date of approval of this report is aware

- there is no relevant audit information of which the company's auditors are unaware, and
- the director has taken all steps that he ought to have taken to make himself aware of any relevant audit information and to establish that the auditors are aware of that information

This report was approved by the board on 30 October 2009



Gavyn Rodgers  
Secretary

## **Fortress Doors (NI) Limited**

### **Statement of Director's Responsibilities**

The director is responsible for preparing the report and accounts in accordance with applicable law and regulations

Company law requires the director to prepare accounts for each financial year. Under that law the director has elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The accounts are required by law to give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the director is required to

- select suitable accounting policies and then apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts,
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable him to ensure that the accounts comply with the Companies (Northern Ireland) Order 1986. He is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Fortress Doors (NI) Limited****Independent auditors' report to Fortress Doors (NI) Limited under  
Paragraph 24 of Schedule 8 to the Companies (Northern Ireland) Order 1986**

We have examined the abbreviated account set out on pages 5 to 16 together with the financial statements of Fortress Doors (NI) Limited for the year ended 31 December 2008 prepared under Article 234 of the Companies (Northern Ireland) Order 1986

This report is made solely to the company in accordance with Paragraph 24 of Schedule 8 to the Companies (Northern Ireland) Order 1986. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors' 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of directors and auditors**

The director is responsible for preparing abbreviated accounts in accordance with Article 254 of the Companies (Northern Ireland) Order 1986. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with Article 254(5) and (6) of the Order to the Registrar of Companies and whether the accounts to be delivered are properly prepared in accordance with that provision and to report our opinion to you.

**Basis of opinion**

We conducted our work in accordance with Bulletin 2006/3 "The special auditor's report on abbreviated accounts in the United Kingdom" issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we considered necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the full financial statements.

**Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Articles 254(5) and (6) of the Companies (Northern Ireland) Order 1986 in respect of the year ended 31 December 2008, and the abbreviated accounts on pages 5 to 16 are properly prepared in accordance with that provision.

*Bell Anderson Limited*

Bell Anderson Limited  
Registered Auditors  
30 October 2009

264-266 Durham Road  
Gateshead  
Tyne & Wear  
NE8 4JR

**Fortress Doors (NI) Limited**  
**Profit and Loss Account**  
**for the year ended 31 December 2008**

|   | Notes | 2008<br>£        | 2007<br>£      |
|---|-------|------------------|----------------|
| <b>Gross profit</b>   |       | 2,308,418        | 1,771,450      |
| Distribution costs  |       | (328,287)        | (371,799)      |
| Exceptional loss on exchange                                |       | (478,987)        | -              |
| Exceptional company contributions to money purchase schemes |       | (2,150,000)      | -              |
| Other administrative expenses                               |       | (1,054,360)      | (1,283,954)    |
| Total Administrative expenses                               |       | (3,432,736)      | (1,283,954)    |
| Other operating income                                      |       | 1,346,859        | 147,044        |
| <b>Operating (loss)/profit</b>                              | 3     | <u>(105,746)</u> | <u>262,741</u> |
| Exceptional items   |       |                  |                |
| profit/(loss) on the disposal of tangible fixed assets      | 4     | 28,099           | (8,846)        |
|   |       | <u>(77,647)</u>  | <u>253,895</u> |
| Income from investments                                     |       | 323,000          | -              |
| Interest receivable   |       | 13,466           | 4,099          |
| Interest payable  | 7     | (199,029)        | (116,850)      |
| <b>Profit on ordinary activities before taxation</b>        |       | <u>59,790</u>    | <u>141,144</u> |
| Tax on profit on ordinary activities                        | 8     | (28,000)         | 175,178        |
| <b>Profit for the financial year</b>                        |       | <u>31,790</u>    | <u>316,322</u> |

**Continuing operations**


None of the company's activities were acquired or discontinued during the above two financial years

**Statement of total recognised gains and losses**

The company has no recognised gains or losses other than the profit for the above two financial years

**Fortress Doors (NI) Limited**  
**Balance Sheet**  
**as at 31 December 2008**

|  | Notes | 2008<br>£          | 2007<br>£        |
|--|-------|--------------------|------------------|
| <b>Fixed assets</b>  |       |                    |                  |
| Intangible assets  | 9     | 401,303            | 441,434          |
| Tangible assets  | 10    | 3,388,546          | 2,534,682        |
| Investments  | 11    | 586,780            | 263,780          |
|  |       | <u>4,376,629</u>   | <u>3,239,896</u> |
| <b>Current assets</b>  |       |                    |                  |
| Stocks   | 12    | 343,358            | 285,469          |
| Debtors  | 13    | 4,083,389          | 2,462,224        |
| Cash at bank and in hand                                       |       | 1,996,931          | 512,772          |
|  |       | <u>6,423,678</u>   | <u>3,260,465</u> |
| <b>Creditors: amounts falling due within one year</b>          | 14    | (2,781,049)        | (2,421,576)      |
| <b>Net current assets</b>                                      |       | <u>3,642,629</u>   | <u>838,889</u>   |
| <b>Total assets less current liabilities</b>                   |       | <u>8,019,258</u>   | <u>4,078,785</u> |
| <b>Creditors: amounts falling due after more than one year</b> | 15    | (3,365,206)        | (1,606,523)      |
| <b>Provisions for liabilities</b>                              |       |                    |                  |
| Deferred taxation  | 17    | (125,193)          | (125,193)        |
| Other provisions   | 18    | (2,150,000)        | -                |
|  |       | <u>(2,275,193)</u> | <u>(125,193)</u> |
| <b>Net assets</b>  |       | <u>2,378,859</u>   | <u>2,347,069</u> |
| <b>Capital and reserves</b>                                    |       |                    |                  |
| Called up share capital  | 19    | 1                  | 1                |
| Revaluation reserve  | 20    | 1,698,772          | 1,698,772        |
| Profit and loss account  | 21    | 680,086            | 648,296          |
| <b>Shareholder's funds</b>                                     | 22    | <u>2,378,859</u>   | <u>2,347,069</u> |



Gavyn Rodgers

Director

Approved by the board on 30 October 2009



**Fortress Doors (NI) Limited**  
**Notes to the Accounts**  
**for the year ended 31 December 2008**

**1 Accounting policies**

***Accounting convention***

The accounts have been prepared under the historical cost convention and in accordance with applicable United Kingdom Accounting Standards

***Depreciation***

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows

|                     |                         |
|---------------------|-------------------------|
| Freehold buildings  | 2% Straight line        |
| Motor Vehicles      | 33% reducing balance    |
| Plant and machinery | 10-15% reducing balance |

***Stocks***

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

***Deferred taxation***

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes

Deferred tax is calculated at the tax rates which are expected to apply in the periods when the timing differences will reverse, and discounted to reflect the time value of money using rates based on the post-tax yields to maturity that could be obtained at the balance sheet date on government bonds with similar maturity dates

***Foreign currencies***

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

***Leasing and hire purchase commitments***

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

***Goodwill***

Goodwill is being amortised through the profit and loss account in equal instalments over its estimated economic life on a straight line basis.

**Fortress Doors (NI) Limited**  
**Notes to the Accounts**  
**for the year ended 31 December 2008**

**Investments**

Fixed asset investments are stated at cost less provision for permanent diminution in value

**Government Grants**

Grants are credited to deferred revenue. Grants towards capital expenditure are released to the profit and loss account over the expected useful lives of the assets. Grants towards revenue expenditure are released to the profit and loss account as the related expenditure is incurred.

**Pensions**

The company commits to providing future pension benefits (defined contribution) under pension agreements with senior employees. Amounts payable under these pension agreements are charged to the profit and loss account in the year the contractual commitments are entered into and the liability is recognised in the balance sheet under Provisions for liabilities and charges.

**2 Turnover**

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Turnover is attributable to the manufacture, installation and supply of steel and aluminium shutters, doors and frontages and related motors and accessories.

| <b>3 Operating profit</b>  | <b>2008</b> | <b>2007</b> |
|--|-------------|-------------|
|  | <b>£</b>    | <b>£</b>    |
| This is stated after charging  |             |             |
| Depreciation of owned fixed assets   | 104,978     | 117,181     |
| Depreciation of assets held under finance leases and hire purchase contracts | 23,537      | -           |
| Amortisation of goodwill   | 40,131      | -           |

| <b>4 Exceptional items</b>                                  | <b>2008</b> | <b>2007</b> |
|---|-------------|-------------|
|   | <b>£</b>    | <b>£</b>    |
| Exceptional loss on exchange                                | (478,987)   | -           |
| Exceptional company contributions to money purchase schemes | (2,150,000) | -           |
| Profit/(loss) on disposal of plant and machinery            | 28,099      | (8,846)     |

The exceptional loss on exchange arose from the retranslation of a Euro loan at the year end. Subsequent to the year end exchange rates have been more favourable.

**Fortress Doors (NI) Limited**  
**Notes to the Accounts**  
**for the year ended 31 December 2008**

|  |                   |                   |
|--|-------------------|-------------------|
| <b>5 Director's emoluments</b>   | <b>2008</b>       | <b>2007</b>       |
|  | <b>£</b>          | <b>£</b>          |
| Emoluments   | -                 | 16,546            |
| Company contributions to money purchase pension schemes                  | 2,150,000         | -                 |
|  | <u>2,150,000</u>  | <u>16,546</u>     |
| <br><b>Number of directors in company pension schemes*</b>               | <br><b>2008</b>   | <br><b>2007</b>   |
|  | <b>Number</b>     | <b>Number</b>     |
| Money purchase schemes   | <u>1</u>          | <u>-</u>          |
| <br><b>6 Staff costs</b>   | <br><b>2008</b>   | <br><b>2007</b>   |
|  | <b>£</b>          | <b>£</b>          |
| Wages and salaries   | 101,534           | 126,453           |
| Social security costs  | 9,432             | 23,639            |
| Other pension costs  | 41,384            | 70,032            |
|  | <u>152,350</u>    | <u>220,124</u>    |
| <br><b>Average number of employees during the year</b>                   | <br><b>Number</b> | <br><b>Number</b> |
| Administration   | 14                | 16                |
| Manufacturing  | 41                | 43                |
|  | <u>55</u>         | <u>59</u>         |
| <br><b>7 Interest payable</b>  | <br><b>2008</b>   | <br><b>2007</b>   |
|  | <b>£</b>          | <b>£</b>          |
| Bank loans and overdrafts  | 990               | 111,006           |
| Other loans  | 190,340           | (20)              |
| Finance charges payable under finance leases and hire purchase contracts | 7,699             | 5,864             |
|  | <u>199,029</u>    | <u>116,850</u>    |

**Fortress Doors (NI) Limited**  
**Notes to the Accounts**  
**for the year ended 31 December 2008**

| <b>8 Taxation</b>                              | <b>2008</b>   | <b>2007</b>      |
|--|---------------|------------------|
|  | <b>£</b>      | <b>£</b>         |
| <b>Analysis of charge in period</b>            |               |                  |
| Current tax                                    |               |                  |
| UK corporation tax on profits of the period    | 28,000        | 90,449           |
| Deferred tax                                   |               |                  |
| Origination and reversal of timing differences | -             | (265,627)        |
|  |               |                  |
| Tax on profit/(loss) on ordinary activities    | <u>28,000</u> | <u>(175,178)</u> |

**Factors affecting tax charge for period**

The differences between the tax assessed for the period and the standard rate of corporation tax are explained as follows

|  | <b>2008</b>   | <b>2007</b>    |
|--|---------------|----------------|
|  | <b>£</b>      | <b>£</b>       |
| Profit on ordinary activities before tax   | <u>59,790</u> | <u>141,144</u> |
| Standard rate of corporation tax in the UK                                       | 28%           | 30%            |
|  | <b>£</b>      | <b>£</b>       |
| Profit on ordinary activities multiplied by the standard rate of corporation tax | 16,741        | 42,343         |
| Effects of   |               |                |
| Expenses not deductible for tax purposes   | 11,259        | 48,106         |
|  |               |                |
| Current tax charge for period  | <u>28,000</u> | <u>90,449</u>  |

|                                  |                |
|----------------------------------|----------------|
| <b>9 Intangible fixed assets</b> | <b>£</b>       |
| Goodwill                         |                |
| <b>Cost</b>                      |                |
| At 1 January 2008                | <u>679,130</u> |
| At 31 December 2008              | <u>679,130</u> |
| <b>Amortisation</b>              |                |
| At 1 January 2008                | 237,696        |
| Provided during the year         | <u>40,131</u>  |
| At 31 December 2008              | <u>277,827</u> |
| <b>Net book value</b>            |                |
| At 31 December 2008              | <u>401,303</u> |
| At 31 December 2007              | <u>441,434</u> |

**Fortress Doors (NI) Limited**  
**Notes to the Accounts**  
**for the year ended 31 December 2008**

**10 Tangible fixed assets**

|                       | <b>Freehold<br/>land and<br/>buildings<br/>£</b> | <b>Motor<br/>Vehicles<br/>£</b> | <b>Plant and<br/>machinery<br/>£</b> | <b>Total<br/>£</b> |
|-----------------------|--|---------------------------------|--------------------------------------|--------------------|
| <b>Cost</b>           |  |                                 |                                      |                    |
| At 1 January 2008     | 2,174,812  | 64,430                          | 672,664                              | 2,911,906          |
| Additions             | 887,525  | 98,750                          | 29,505                               | 1,015,780          |
| Disposals             | -  | (51,343)                        | (34,316)                             | (85,659)           |
| At 31 December 2008   | <u>3,062,337</u>                                 | <u>111,837</u>                  | <u>667,853</u>                       | <u>3,842,027</u>   |
| <b>Depreciation</b>   |  |                                 |                                      |                    |
| At 1 January 2008     | 99,870   | 40,479                          | 236,875                              | 377,224            |
| Charge for the year   | 57,558   | 17,519                          | 53,438                               | 128,515            |
| On disposals          | -  | (39,017)                        | (13,241)                             | (52,258)           |
| At 31 December 2008   | <u>157,428</u>                                   | <u>18,981</u>                   | <u>277,072</u>                       | <u>453,481</u>     |
| <b>Net book value</b> |  |                                 |                                      |                    |
| At 31 December 2008   | <u>2,904,909</u>                                 | <u>92,856</u>                   | <u>390,781</u>                       | <u>3,388,546</u>   |
| At 31 December 2007   | <u>2,074,942</u>                                 | <u>23,951</u>                   | <u>435,789</u>                       | <u>2,534,682</u>   |

The freehold land and buildings were valued at their open market value in accordance with the appraisal and valuation manual of the Royal Institute of Chartered Surveyors on 30 June 2006 by external professional surveyors Campbell Cairns at £2,150,000

|  |                   |                   |
|--|-------------------|-------------------|
| Freehold land and buildings  | <b>2008<br/>£</b> | <b>2007<br/>£</b> |
| Historical cost  | <u>1,363,565</u>  | <u>476,040</u>    |
| Cumulative depreciation based on historical cost   | <u>-</u>          | <u>-</u>          |
|  | <b>2008<br/>£</b> | <b>2007<br/>£</b> |
| Net book value of plant and machinery included above held under finance leases and hire purchase contracts | <u>118,428</u>    | <u>190,367</u>    |

**11 Investments**

|                     | <b>Investments in<br/>subsidiary<br/>undertakings<br/>£</b> |
|---------------------|---|
| <b>Cost</b>         |   |
| At 1 January 2008   | 263,780   |
| Additions           | 323,000   |
| At 31 December 2008 | <u>586,780</u>  |

**Fortress Doors (NI) Limited**  
**Notes to the Accounts**  
**for the year ended 31 December 2008**

| <b>12 Stocks</b>              | <b>2008</b>    | <b>2007</b>    |
|-------------------------------|----------------|----------------|
|                               | <b>£</b>       | <b>£</b>       |
| Raw materials and consumables | 265,147        | 230,921        |
| Work in progress              | 78,211         | 54,548         |
|                               | <u>343,358</u> | <u>285,469</u> |

The difference between purchase price or production cost of stocks and their replacement cost is not material

| <b>13 Debtors</b>   | <b>2008</b>      | <b>2007</b>      |
|---|------------------|------------------|
|   | <b>£</b>         | <b>£</b>         |
| Trade debtors   | 1,993,465        | 1,621,383        |
| Amounts owed by group undertakings and undertakings in which the company has a participating interest | 1,828,240        | 647,139          |
| Other debtors   | 234,712          | 180,638          |
| Prepayments and accrued income  | 26,972           | 13,064           |
|   | <u>4,083,389</u> | <u>2,462,224</u> |

| <b>14 Creditors: amounts falling due within one year</b>  | <b>2008</b>      | <b>2007</b>      |
|---|------------------|------------------|
|   | <b>£</b>         | <b>£</b>         |
| Bank loans and overdrafts   | 75,343           | 352,055          |
| Obligations under finance lease and hire purchase contracts   | 23,482           | 23,482           |
| Trade creditors   | 752,090          | 1,096,881        |
| Amounts owed to group undertakings and undertakings in which the company has a participating interest | 791,689          | 374,670          |
| Corporation tax   | 28,000           | 90,453           |
| Other taxes and social security costs   | 21,190           | 69,642           |
| Other creditors   | 808,478          | 9,711            |
| Accruals and deferred income  | 280,777          | 404,682          |
|   | <u>2,781,049</u> | <u>2,421,576</u> |

**Fortress Doors (NI) Limited**  
**Notes to the Accounts**  
**for the year ended 31 December 2008**

| <b>15 Creditors amounts falling due after one year</b>      | <b>2008<br/>£</b> | <b>2007<br/>£</b> |
|---|-------------------|-------------------|
| Bank loans  | 3,299,463         | 1,579,887         |
| Obligations under finance lease and hire purchase contracts | 65,743            | 26,636            |
|   | <u>3,365,206</u>  | <u>1,606,523</u>  |

| <b>16 Obligations under finance leases and hire purchase contracts</b> | <b>2008<br/>£</b> | <b>2007<br/>£</b> |
|--|-------------------|-------------------|
| Amounts payable  |                   |                   |
| Within one year  | 23,482            | 23,482            |
| Within two to five years   | 65,743            | 26,636            |
|  | <u>89,225</u>     | <u>50,118</u>     |

| <b>17 Deferred taxation</b>             | <b>2008<br/>£</b> | <b>2007<br/>£</b> |
|---|-------------------|-------------------|
| Accelerated capital allowances          | 125,193           | 125,193           |
| Undiscounted provision for deferred tax | 125,193           | 125,193           |

|  | <b>2008<br/>£</b> | <b>2007<br/>£</b> |
|--|-------------------|-------------------|
| At 1 January                                   | 125,193           | 390,820           |
| Deferred tax charge in profit and loss account | -                 | (265,627)         |
|  | <u>125,193</u>    | <u>125,193</u>    |
| At 31 December                                 | 125,193           | 125,193           |

| <b>18 Provisions for liabilities</b>         | <b>Other<br/>provisions<br/>£</b> |
|--|-----------------------------------|
| At 1 January 2008                            | -                                 |
| Other provisions for liabilities and charges | 2,150,000                         |
|  | <u>2,150,000</u>                  |
| At 31 December 2008                          | 2,150,000                         |

The company has undertaken to expend sums in the future to provide retirement benefits to senior employees under the terms of their pension agreements. The liabilities are expected to be paid either upon retirement of the senior employee or on the employees 75th birthday.

**Fortress Doors (NI) Limited**  
**Notes to the Accounts**  
**for the year ended 31 December 2008**

| <b>19 Share capital</b>            |                          |                          | <b>2008</b><br>£ | <b>2007</b><br>£ |
|------------------------------------|--------------------------|--------------------------|------------------|------------------|
| Authorised                         |                          |                          |                  |                  |
| Ordinary shares of £1 each         |                          |                          | <u>100,000</u>   | <u>100,000</u>   |
|                                    | <b>2008</b><br><b>No</b> | <b>2007</b><br><b>No</b> | <b>2008</b><br>£ | <b>2007</b><br>£ |
| Allotted, called up and fully paid |                          |                          |                  |                  |
| Ordinary shares of £1 each         | 1                        | 1                        | <u>1</u>         | <u>1</u>         |

| <b>20 Revaluation reserve</b> | <b>2008</b><br>£ |
|-------------------------------|------------------|
| At 1 January 2008             | 1,698,772        |
| At 31 December 2008           | <u>1,698,772</u> |

| <b>21 Profit and loss account</b> | <b>2008</b><br>£ |
|-----------------------------------|------------------|
| At 1 January                      | 648,296          |
| Profit for the financial year     | 31,790           |
| At 31 December 2008               | <u>680,086</u>   |

| <b>22 Reconciliation of movement in shareholder's funds</b> | <b>2008</b><br>£ | <b>2007</b><br>£ |
|---|------------------|------------------|
| At 1 January  | 2,347,069        | 2,030,747        |
| Profit for the financial year                               | 31,790           | 316,322          |
| At 31 December  | <u>2,378,859</u> | <u>2,347,069</u> |

**23 Contingent liabilities**

A writ has been lodged in the high court for £156k of outstanding professional fees by a previous firm of auditors. A counterclaim has been issued but a provision for costs has been made in relation to this case.



**Fortress Doors (NI) Limited**  
**Notes to the Accounts**  
**for the year ended 31 December 2008**

**24 Related parties**

At the year end the following amounts were owed to/due from related parties

**FASA LLP**

Gavyn Rodgers is a member of FASA LLP At 31 December 2008 the balance owed by the partnership was £70,500

**Fortress Protective Coatings Limited**

Gavyn Rodgers is a director of Fortress Protective Coatings Limited Outstanding balances owed at 31 December 2008 £109,354 (2007 £109,354)

**Fortress Glass Technology LLP**

Gavyn Rodgers and Fortress Doors (NI) Limited are members of Fortress Glass Technology LLP Fortress Doors (NI ) Limited has an investment of £138,346 in Fortress Glass Technology LLP and an amount owed to the partnership of £125,000

**FASA Trading Limited**

Gavyn Rodgers is a director of FASA Trading Limited There was a balance of £897,354 (2007 £365,895) owed to the company

**TLF Developments**

Gavyn Rodgers is a director of TLF Developments Limited There was a balance of £265,316 (2007 £265,316) owed to the company

**Streamvale Limited**

Gavyn Rodgers is a director of Streamvale Limited There was a balance of £152,550 (2007 £152,550) owed to the company

**County Shutters Limited**

Gavyn Rodgers is a director of County Shutters Limited At the year end £41,000 was owed by the company

**LAGST Scotland Ltd**

Gavyn Rodgers is a director of LAGST Scotland Limited At the year end £62,844 (2007 £58,194) was owed to the company

**Able Roller Shutters Limited**

Gavyn Rodgers is a director of Able Roller Shutters Limited At the year end £209,489 (2007 £nil) was owed to the company

**Fortress Doors (NI) Limited**  
**Notes to the Accounts**  
**for the year ended 31 December 2008**

**25 Controlling party**

The ultimate controlling party is Gavyn Rodgers