

Company Registration No. SC158978 (Scotland)

**A.G.N. CONSTRUCTIONS LIMITED**  
**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31 JULY 2009**



***Saffery Champness***  
CHARTERED ACCOUNTANTS

**A.G.N. CONSTRUCTIONS LIMITED**

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**A.G.N. CONSTRUCTIONS LIMITED****ABBREVIATED BALANCE SHEET  
AS AT 31 JULY 2009**

	Notes	2009 £	£	2008 £	£
<b>Fixed assets</b>					
Tangible assets	2		6,108		206
<b>Current assets</b>					
Debtors		2,447,599		2,326,951	
Cash at bank and in hand		2,909		3,622	
		<u>2,450,508</u>		<u>2,330,573</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(2,086,328)</u>		<u>(2,262,954)</u>	
<b>Net current assets</b>			<u>364,180</u>		<u>67,619</u>
<b>Total assets less current liabilities</b>			<u><u>370,288</u></u>		<u><u>67,825</u></u>
<b>Capital and reserves</b>					
Called up share capital	3		100		100
Profit and loss account			<u>370,188</u>		<u>67,725</u>
<b>Shareholders' funds</b>			<u><u>370,288</u></u>		<u><u>67,825</u></u>

**A.G.N. CONSTRUCTIONS LIMITED**

**ABBREVIATED BALANCE SHEET (continued)**  
**AS AT 31 JULY 2009**


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For the financial year ended 31 July 2009 the company was entitled to exemption from audit under section 477 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.

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

Approved by the Board for issue on 23 August 2010



Mr A A Najafian  
**Director**

**Company Registration No. SC158978**

## A.G.N. CONSTRUCTIONS LIMITED

### NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 JULY 2009

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#### 1 Accounting policies

##### 1.1 Accounting convention

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

##### 1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

##### 1.3 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

##### 1.4 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 less estimated residual value of each asset over its expected useful life, as follows:

Plant and machinery	33.33% - 20% straight line
Fixtures, fittings & equipment	33.33% - 20% straight line
Motor vehicles	20 - 25% straight line

#### 2 Fixed assets

	<b>Tangible assets £</b>
<b>Cost</b>	
At 1 August 2008	465,779
Additions	6,981
Disposals	(60,000)
	<hr/>
At 31 July 2009	412,760
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<b>Depreciation</b>	
At 1 August 2008	465,573
On disposals	(60,000)
Charge for the year	1,079
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At 31 July 2009	406,652
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<b>Net book value</b>	
At 31 July 2009	6,108
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At 31 July 2008	206
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**A.G.N. CONSTRUCTIONS LIMITED**

**NOTES TO THE ABBREVIATED ACCOUNTS (continued)  
FOR THE YEAR ENDED 31 JULY 2009**

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<b>3 Share capital</b>	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>
<b>Authorised</b>		
100 Ordinary shares of £1 each	100	100
	<u>          </u>	<u>          </u>
<b>Allotted, called up and fully paid</b>		
100 Ordinary shares of £1 each	100	100
	<u>          </u>	<u>          </u>

**4 Transactions with directors**

The following directors provided interest free loans during the year. The movement on these loans are as follows:

	<b>Amount outstanding</b>		<b>Maximum</b>
	<b>2009</b>	<b>2008</b>	<b>in year</b>
	<b>£</b>	<b>£</b>	<b>£</b>
G R Najafian	156,880	157,737	157,737
A A Najafian	156,880	157,737	157,737
	<u>          </u>	<u>          </u>	<u>          </u>