

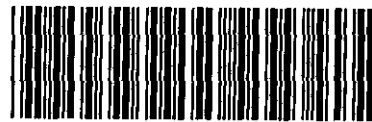
REGISTERED NUMBER: 246630 (Scotland)

Abbreviated Unaudited Accounts for the Year Ended 31st March 2007

for

Rocky Tops Ltd

TUESDAY



\*SAAS3SON\*

SCT

04/09/2007

757

COMPANIES HOUSE

## Rocky Tops Ltd

### Contents of the Abbreviated Accounts for the Year Ended 31st March 2007

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	4
Report of the Accountants	6

Rocky Tops Ltd

Company Information  
for the Year Ended 31st March 2007

**DIRECTORS**

D Kirchmann  
Mrs K Kirchmann

**SECRETARY:**

Mrs K Kirchmann

**REGISTERED OFFICE**

Unit 12C4  
Anniesland Business Park  
Netherton Road  
Glasgow  
G13 1EU

**REGISTERED NUMBER.**

246630 (Scotland)

**ACCOUNTANTS:**

Fairgrieve Kerr Consultancy Ltd  
Third Floor  
162 Buchanan Street  
Glasgow  
G1 2LL

Rocky Tops Ltd

Abbreviated Balance Sheet  
31st March 2007

2006 £		Notes	2007 £
	<b>FIXED ASSETS</b>		
15,729	Tangible assets	2	23,681
	<b>CURRENT ASSETS</b>		
11,679	Stocks		28,780
44,378	Debtors		28,791
16,481	Cash at bank		22,461
72,538			80,032
(36,104)	<b>CREDITORS</b>		
	Amounts falling due within one year	3	(48,288)
36,434	<b>NET CURRENT ASSETS</b>		31,744
52,163	<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		55,425
(51,841)	<b>CREDITORS</b>		
	Amounts falling due after more than one year	3	(46,125)
322	<b>NET ASSETS</b>		9,300
	<b>CAPITAL AND RESERVES</b>		
2	Called up share capital	4	2
8,813	Share premium		8,813
(8,493)	Profit and loss account		485
322	<b>SHAREHOLDERS' FUNDS</b>		9,300

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31st March 2007

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2007 in accordance with Section 249B(2) of the Companies Act 1985

The directors acknowledge their responsibilities for

- (a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company

The notes form part of these abbreviated accounts

Rocky Tops Ltd

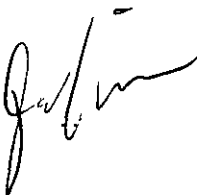
Abbreviated Balance Sheet continued  
31st March 2007

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies

The financial statements were approved by the Board of Directors on  
its behalf by

3/9/07

and were signed on

Director 

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts  
for the Year Ended 31st March 2007

1 ACCOUNTING POLICIES

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005)

**Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life

Asset Category	Rate	Method
Plant & Machinery	25%	Reducing Balance
Motor Vehicles	25%	Cost
Office Equipment	10 33 33%	Cost
Leasehold Improvements	15%	Cost

**Stocks**

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 items

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads

**Deferred tax**

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

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease

2 TANGIBLE FIXED ASSETS

	Total £
<b>COST</b>	
At 1st April 2006	23,770
Additions	14,582
	<hr/>
At 31st March 2007	38,352
	<hr/>
<b>DEPRECIATION</b>	
At 1st April 2006	8,041
Charge for year	6,630
	<hr/>
At 31st March 2007	14,671
	<hr/>
<b>NET BOOK VALUE</b>	
At 31st March 2007	23,681
	<hr/>
At 31st March 2006	15,729
	<hr/>

Notes to the Abbreviated Accounts continued  
for the Year Ended 31st March 2007

3 **CREDITORS**

The following secured debts are included within creditors

	2007	2006
	£	£
Bank loans	44,397	42,286
	<u>          </u>	<u>          </u>

4 **CALLED UP SHARE CAPITAL**

Authorised Number	Class	Nominal value	2007	2006
		£1	£	£
100	Ordinary		100	100
			<u>          </u>	<u>          </u>

Allotted and issued Number:	Class	Nominal value	2007	2006
		£1	£	£
2	Share capital 1		2	2
			<u>          </u>	<u>          </u>

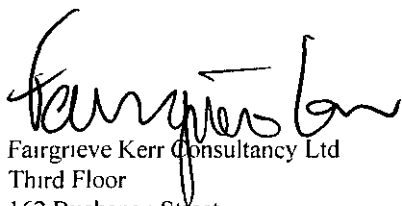
Rocky Tops Ltd

Report of the Accountants to the Directors of  
Rocky Tops Ltd

**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to five) have been prepared**

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31st March 2007 set out on pages two to five and you consider that the company is exempt from an audit

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us



Fairgrieve Kerr Consultancy Ltd  
Third Floor  
162 Buchanan Street  
Glasgow  
G1 2LL

Date

3/9/07