

Abbreviated Unaudited Accounts for the Year Ended 31 March 2009

for

Rocky Tops Ltd

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Rocky Tops Ltd

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for the Year Ended 31 March 2009

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Rocky Tops Ltd

Company Information
for the Year Ended 31 March 2009

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:

McLellan Harris & Co.
Waterloo Chambers
19 Waterloo Street
Glasgow
G2 6AY

Rocky Tops Ltd

Abbreviated Balance Sheet

31 March 2009

	Notes	31.3.09 £	31.3.08 £
FIXED ASSETS			
Tangible assets	2	19,515	26,661
CURRENT ASSETS			
Stocks		38,749	48,961
Debtors		38,414	73,890
Cash at bank and in hand		57,855	11,629
		<u>135,018</u>	<u>134,480</u>
CREDITORS			
Amounts falling due within one year		(124,321)	(85,999)
NET CURRENT ASSETS		<u>10,697</u>	<u>48,481</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		30,212	75,142
CREDITORS			
Amounts falling due after more than one year		(9,602)	(22,922)
PROVISIONS FOR LIABILITIES		<u>(1,447)</u>	<u>(1,447)</u>
NET ASSETS		<u>19,163</u>	<u>50,773</u>
CAPITAL AND RESERVES			
Called up share capital	3	2	2
Share premium		8,813	8,813
Profit and loss account		10,348	41,958
SHAREHOLDERS' FUNDS		<u>19,163</u>	<u>50,773</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 March 2009.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2009 in accordance with Section 249B(2) of the Companies Act 1985.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- 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.

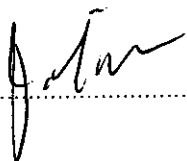
Rocky Tops Ltd

Abbreviated Balance Sheet - continued
31 March 2009

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 24/8/09 and were signed on its behalf by:

.....
Director



The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the Year Ended 31 March 2009

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 2007).

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.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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 £
COST	
At 1 April 2008	50,923
Additions	5,149
	<hr/>
At 31 March 2009	56,072
	<hr/>
DEPRECIATION	
At 1 April 2008	24,264
Charge for year	12,293
	<hr/>
At 31 March 2009	36,557
	<hr/>
NET BOOK VALUE	
At 31 March 2009	19,515
	<hr/>
At 31 March 2008	26,659
	<hr/>

3. **CALLED UP SHARE CAPITAL**

Authorised:				
Number:	Class:	Nominal value:	31.3.09 £	31.3.08 £
100	Ordinary	1	100	-
			<hr/>	<hr/>
Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	31.3.09 £	31.3.08 £
2	Ordinary	1	2	2
			<hr/>	<hr/>

Chartered Accountants' Report to the Board of Directors
on the Unaudited Financial Statements 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 four) have been prepared.

In accordance with our terms of engagement and in order to assist you to fulfil your duties under the Companies Act 1985, we have prepared the financial statements of the company for the year ended 31 March 2009 on pages three to eight from the accounting records and information and explanations supplied 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 to enable us to prepare the financial statements on behalf of the company's Board of Directors 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 best practice 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 preparation of financial statements.

You have acknowledged on the Balance Sheet as at 31 March 2009 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 1985. 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 financial statements.



McLellan Harris & Co.
Waterloo Chambers
19 Waterloo Street
Glasgow
G2 6AY

Date: 25/8/9