

COMPANY REGISTRATION NUMBER SC434107

82RG LTD.
UNAUDITED ABBREVIATED ACCOUNTS
FOR THE PERIOD ENDED
30 SEPTEMBER 2013

FRIDAY



SCT *S35LP949* 11/04/2014 #390
COMPANIES HOUSE

WALTON KILGOUR
Chartered Accountants
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Perth
PH2 8AH

82RG LTD.

ABBREVIATED ACCOUNTS

PERIOD FROM 5 OCTOBER 2012 TO 30 SEPTEMBER 2013

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82RG LTD.
ABBREVIATED BALANCE SHEET
30 SEPTEMBER 2013

	Note	£	30 Sep 13 £
FIXED ASSETS	2		
Tangible assets			13,209
CURRENT ASSETS			
Stocks		3,344	
Debtors		28,059	
Cash at bank and in hand		29,309	
		<u>60,712</u>	
CREDITORS: Amounts falling due within one year		<u>27,128</u>	
NET CURRENT ASSETS			<u>33,584</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>46,793</u>
CREDITORS: Amounts falling due after more than one year			<u>8,667</u>
			<u><u>38,126</u></u>
 CAPITAL AND RESERVES			
Called-up equity share capital	4		2
Profit and loss account			<u>38,124</u>
SHAREHOLDER'S FUNDS			<u><u>38,126</u></u>

For the period from 5 October 2012 to 30 September 2013 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The member has not required the company to obtain an audit of its accounts for the period in question in accordance with section 476; and
- The director acknowledges his responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved and signed by the director and authorised for issue on 19 March 2014.


MR R GARDNER
 Director

Company Registration Number: SC434107

The notes on pages 2 to 3 form part of these abbreviated accounts.

82RG LTD.

NOTES TO THE ABBREVIATED ACCOUNTS

PERIOD FROM 5 OCTOBER 2012 TO 30 SEPTEMBER 2013

1. ACCOUNTING POLICIES

(a) Basis of accounting

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

(b) Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the period, exclusive of Value Added Tax.

(c) Fixed assets

All fixed assets are initially recorded at cost.

(d) Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Motor Vehicles	- 25% reducing balance
Equipment	- 33% reducing balance

(e) Stocks

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

(f) Hire purchase agreements

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis.

(g) Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

82RG LTD.

NOTES TO THE ABBREVIATED ACCOUNTS

PERIOD FROM 5 OCTOBER 2012 TO 30 SEPTEMBER 2013

1. ACCOUNTING POLICIES *(continued)*

2. FIXED ASSETS

	Tangible Assets £
COST	
Additions	21,103
Disposals	<u>(3,300)</u>
At 30 September 2013	<u>17,803</u>
 DEPRECIATION	
Charge for period	<u>4,594</u>
At 30 September 2013	<u>4,594</u>
 NET BOOK VALUE	
At 30 September 2013	<u>13,209</u>
At 4 October 2012	<u>-</u>

3. TRANSACTIONS WITH THE DIRECTOR

The company reimburses Mr Gardiner for the use of his house as an office. This amounted to £568 this period

Mr Gardiner operates a current account with the company. At the balance sheet date the balance of £526 owed to Mr Gardiner is included within creditors. The current account is unsecured, interest free and has no fixed terms of repayment.

4. SHARE CAPITAL

Allotted, called up and fully paid:

	No	£
Ordinary shares of £1 each	<u>2</u>	<u>2</u>

On 5 October 2012, 2 ordinary shares of £1 each were allotted for a consideration of £2.