

ROBERT BARR LIMITED
FINANCIAL STATEMENTS

27 January 2007

Registered Number: SCO24685

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ROBERT BARR LIMITED

DIRECTORS' REPORT

27 January 2007

The directors present their report and the unaudited financial statements for the year ended 27 January 2007

Principal activity

The company did not trade during the year

Directors

The directors of the company during the year were as follows

I F Greenock
P W Waddell

I F Greenock was also a director of Robert Barr Limited's parent company and his interests in the shares of that company are as disclosed in its notes to the accounts

Auditors

Under the provisions of Section 250 of the Companies Act 1985 the directors do not propose to appoint auditors while the company remains dormant

ROBERT BARR LIMITED

DIRECTORS' REPORT

27 January 2007

Directors' responsibilities

The directors are responsible for preparing the annual report and the financial statements. The directors have chosen to prepare accounts for the company in accordance with International Financial Reporting Standards (IFRS). Company law requires the directors to prepare such financial statements in accordance with IFRS, the Companies Act 1985, and Article 4 of the IAS regulations.

In the case of IFRS accounts, International Accounting Standard 1 requires that financial statements present fairly for each financial year the company's financial position, financial performance and cash flows. This requires the faithful representation of the effects of transactions, other events and conditions in accordance with the definitions and recognition criteria for assets, liabilities, income and expenses set out in the International Accounting Standards Board's 'Framework for the preparation and Presentation of Financial Statements'. In virtually all circumstances, a fair presentation will be achieved by compliance with all applicable IFRS.

Directors are also required to

- properly select and apply accounting policies,
- present information, including accounting policies, in a manner that provides relevant, reliable, comparable and understandable information,
- provide additional disclosures when compliance with the specific requirements in IFRS is insufficient to enable users to understand the impact of particular transactions, other events and conditions on the entity's financial position and financial performance, and
- prepare the accounts on a going concern basis unless, having assessed the ability of the company to continue as a going concern, management either intends to liquidate the entity or to cease trading, or have no realistic alternative but to do so.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company, for safeguarding the assets, for taking reasonable steps for the prevention and detection of fraud and other irregularities and for the preparation of a directors' report and directors' remuneration report which comply with the requirements of the Companies Act 1985.

On behalf of the board,

IF Greenock
Secretary
Westfield House
4 Mollins Road
Cumbernauld G68 9HD

20 June 2007

ROBERT BARR LIMITED

BALANCE SHEET

at 27 January 2007

	Notes	2007 £	2006 £
Current assets			
Trade and other receivables	2	17,000	17,000
Equity			
Called up share capital	4	17,000	17,000

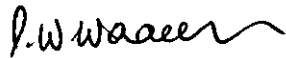
For the year ended 27 January 2007 the company was entitled to exemption under section 249AA(1) of the Companies Act 1985. No members have requested an audit of its accounts for the year in question in accordance with section 249B(2).

The directors acknowledge their responsibility for

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

The financial statements were authorised for issue and approved by the board of directors on 22 June 2007 and were signed on its behalf by

P W Waddell



I F Greenock



Directors

ROBERT BARR LIMITED
NOTES ON FINANCIAL STATEMENTS
27 January 2007

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS) as adopted by the European Union and the interpretations adopted by the International Accounting Standards Board (IASB)

New standards and interpretations not yet adopted

The following standards, amendments and interpretations are mandatory for accounting periods beginning on or after 1 January 2006 but are not relevant to the company's operations

- IAS 1 Presentation of Financial Statements – Capital Disclosures
- IAS 21 (Amendment), Net Investment in a Foreign Operation
- IAS 39 (Amendment), Cash Flow Hedge Accounting of Forecast Intragroup Transactions
- IAS 39 (Amendment), The Fair Value Option
- IAS 39 and IFRS 4 (Amendment), Financial Guarantee Contracts
- IFRS 1 (Amendment), First time Adoption of International Financial Reporting Standards
- IFRS 6 (Amendment), Exploration for the Evaluation of Mineral Resources
- IFRIC 4 Determining whether an Arrangement contains a Lease
- IFRIC 5 Rights to Interests arising from Decommissioning, Restoration and Environmental Rehabilitation Funds
- IFRIC 6 Liabilities arising from Participating in a Specific Market Waste Electrical and Electronic Equipment
- IFRIC 7 Applying the Restatement Approach under IAS 29 Financial Reporting in Hyperinflationary Economies

The following interpretations to existing standards have been published and are mandatory for the company's accounting periods beginning on or after 1 May 2006 or later periods. The company has not yet adopted these interpretations

- IFRS 7 Financial Instruments Disclosures
- IFRIC 8 Scope of IFRS 2
- IFRIC 10 Interim Financial Reporting and Impairment
- IFRIC 11 IFRS 2 Group and Treasury Share Transactions

The directors anticipate that the adoption of these standards and interpretations in future periods will have no material impact on the financial statements of the company

Basis of preparation

The financial statements are prepared on the historical cost basis. The preparation of financial statements which comply with the provisions of IFRS requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, as well as income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

As the company did not trade during the periods presented, no income statement or cash flow statement has been prepared.

ROBERT BARR LIMITED
NOTES ON FINANCIAL STATEMENTS
27 January 2007

2 Trade and other receivables

	2007	2006
	£	£
Amounts owed by ultimate parent company	17,000	17,000
	<u>17,000</u>	<u>17,000</u>

3 Called up share capital

	2007		2006	
	Number of shares	£	Number of shares	£
Authorised Equity shares				
Ordinary shares of £1 each	20,000	20,000	20,000	20,000
	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
Allotted called up and fully paid Equity Shares				
Ordinary shares of £1 each	17,000	17,000	17,000	17,000
	<u>17,000</u>	<u>17,000</u>	<u>17,000</u>	<u>17,000</u>

4. Shareholders' funds and statement of changes in shareholders' equity

	Share Capital £	Total Equity £
At 29 January 2005	17,000	17,000
	<u>17,000</u>	<u>17,000</u>
At 28 January 2006	17,000	17,000
	<u>17,000</u>	<u>17,000</u>
At 27 January 2007	17,000	17,000
	<u>17,000</u>	<u>17,000</u>

5 Ultimate parent undertaking

The company's ultimate parent undertaking at the balance sheet date was A G BARR p l c , a company incorporated in Scotland