

Tom Brock Grate Builders Ltd

Unaudited Abbreviated Accounts

for the Year Ended 30 June 2012

Glen Drummond Limited
Chartered Accountants
Argyll House
Quarrywood Court
LIVINGSTON
EH54 6AX

Tom Brock Grate Builders Ltd
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 5) have been prepared.

**Chartered Accountants' Report to the Director on the Preparation of the Unaudited Statutory
A c c o u n t s o f
T o m B r o c k G r a t e B u i l d e r s L t d
for the Year Ended 30 June 2012**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Tom Brock Grate Builders Ltd for the year ended 30 June 2012 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us. 2 to 5

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.org.uk/accountspreparationguidance>.

This report is made solely to the Board of Directors of Tom Brock Grate Builders Ltd, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Tom Brock Grate Builders Ltd and state those matters that we have agreed to state to them, as a body, in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at <http://www.icas.org.uk/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Tom Brock Grate Builders Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Tom Brock Grate Builders Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Tom Brock Grate Builders Ltd. You consider that Tom Brock Grate Builders Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Tom Brock Grate Builders Ltd. 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 statutory financial statements.

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Glen Drummond Limited
Chartered Accountants
Argyll House
Quarrywood Court
LIVINGSTON
EH54 6AX

4 March 2013

Tom Brock Grate Builders Ltd
(Registration number: SC320259)
Abbreviated Balance Sheet at 30 June 2012

	Note	2012 £	2011 £
Fixed assets			
Tangible fixed assets		8,915	7,661
Current assets			
Stocks		1,500	1,500
Debtors		18,184	2,000
Cash at bank and in hand		-	14,546
		19,684	18,046
Creditors: Amounts falling due within one year		(28,293)	(24,600)
Net current liabilities		(8,609)	(6,554)
Total assets less current liabilities		306	1,107
Provisions for liabilities		-	(275)
Net assets		306	832
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		206	732
Shareholders' funds		306	832

For the year ending 30 June 2012 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Approved by the director on 4 March 2013

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Mr Thomas Brock
Director

The notes on pages 3 to 5 form an integral part of these financial statements.

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Tom Brock Grate Builders Ltd
Notes to the Abbreviated Accounts for the Year Ended 30 June 2012
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1 Accounting policies

Basis of preparation

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

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Plant and Machinery	20% straight line basis
Motor Vehicles	25% reducing balance basis
Computer Equipment	33% straight line basis
Fixtures and Fittings	20% straight line basis
	25% straight line basis

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks.

Deferred tax

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

Tom Brock Grate Builders Ltd
Notes to the Abbreviated Accounts for the Year Ended 30 June 2012
..... continued

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 July 2011	21,119	21,119
Additions	7,287	7,287
Disposals	(9,513)	(9,513)
At 30 June 2012	18,893	18,893
Depreciation		
At 1 July 2011	13,458	13,458
Charge for the year	3,076	3,076
Eliminated on disposals	(6,556)	(6,556)
At 30 June 2012	9,978	9,978
Net book value		
At 30 June 2012	8,915	8,915
At 30 June 2011	7,661	7,661

3 Share capital

Allotted, called up and fully paid shares

2012

2011

No.

£

No.

£

Ordinary of £1 each	100	100	100	100
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

4 **Related party transactions**

Other related party transactions

During the year the company made the following related party transactions:

Thomas Brock
(Director)

During the year, the above director operated a loan account with the company. At the balance sheet date the amount due from/(to) Thomas Brock was £13,489 (2011 - (£1,355)). There are no repayment terms and no interest is due on the balance.

Tom Brock Grate Builders Ltd
Notes to the Abbreviated Accounts for the Year Ended 30 June 2012
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5 Control

The company is controlled by Thomas Brock (director).

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