Registered Number SC342649

Rocc Developments (Kerse) Limited

Abbreviated Accounts

31 March 2011

Company Information

Registered Office:
c/o Gordon Ferguson & Co
Comac House
2 Coddington Crescent, Eurocentral
Holytown
Lanarkshire
ML1 4YF

Reporting Accountants:
Gordon Ferguson Consulting Ltd

Upper Floor
Comac House
2 Coddington Crescent
Eurocentral
Lanarkshire
ML1 4YF

Rocc Developments (Kerse) Limited **Registered Number SC342649**

Balance Sheet as at 31 March 2011

	Notes	2011		2010	
		£	£	£	£
Fixed assets					
Tangible	2		2		19,062
			2		19,062
Current assets					
Stocks		610,000		942,119	
Debtors		21,048		19,055	
Cash at bank and in hand		151		0	
Total current assets		631,199		961,174	
Creditors: amounts falling due within one year	3	(64,871)		(117,582)	
Net current assets (liabilities)			566,328		843,592
Total assets less current liabilities			566,330		862,654
Creditors: amounts falling due after more than one year	3		(990,758)		(1,092,535)
Total net assets (liabilities)			(424,428)		(229,881)
Capital and reserves					
Called up share capital	4		100		100
Profit and loss account			(424,528)		(229,981)
Shareholders funds			(424,428)		(229,881)

a. For the year ending 31 March 2011 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
c. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 23 December 2011

And signed on their behalf by:
C McGaffney, Director

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1068 of the Companies Act 2006.

Notes to the Abbreviated Accounts

For the year ending 31 March 2011

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 April 2008).

Turnover

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

Stocks

Work in progress is valued at the lower of cost and net realisable value. Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is shorter. The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	20% on reducing balance
Computer equipment	33% on cost

2 **Tangible fixed assets**

	Total
Cost	**£**
At 01 April 2010	29,949
Disposals	(29,575)
At 31 March 2011	374
Depreciation	
At 01 April 2010	10,887
Charge for year	3,911
On disposals	(14,426)
At 31 March 2011	372
Net Book Value	
At 31 March 2011	2
At 31 March 2010	19,062

3 **Creditors**

	2011	2010
	£	£
Secured Debts	990,758	1,092,535

4 **Share capital**

	2011	2010
	£	£
Allotted, called up and fully paid:		
100 Ordinary shares of £1 each	100	100