

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2021  
FOR  
RDP (AYR) LIMITED**

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FOR THE YEAR ENDED 31 AUGUST 2021**

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**RDP (AYR) LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

**DIRECTORS:** J F Rorison  
Mrs J L Rorison

**SECRETARY:** Mrs J L Rorison

**REGISTERED OFFICE:** Dallowie Farm  
Patna  
Ayrshire  
KA6 7LF

**REGISTERED NUMBER:** SC316708 (Scotland)

**ACCOUNTANTS:** McLay, McAlister & McGibbon (Ayr) Ltd  
19 Wellington Square  
Ayr  
Ayrshire  
KA7 1EZ

**BANKERS:** Clydesdale Bank Plc  
43 Alloway Street  
Ayr  
KA7 1SP

**RDP (AYR) LIMITED (REGISTERED NUMBER: SC316708)**

**BALANCE SHEET  
31 AUGUST 2021**

	Notes	31.8.21 £	£	31.8.20 £	£
<b>FIXED ASSETS</b>					
Investments	4		678,253		678,253
<b>CURRENT ASSETS</b>					
Debtors	5	775		450	
Cash at bank		<u>1,852</u>		<u>494</u>	
		2,627		944	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>173,398</u>		<u>109,959</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(170,771)</u>		<u>(109,015)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			507,482		569,238
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		<u>53,626</u>		<u>111,454</u>
<b>NET ASSETS</b>			<u>453,856</u>		<u>457,784</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			2		2
Retained earnings			<u>453,854</u>		<u>457,782</u>
			<u>453,856</u>		<u>457,784</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

**RDP (AYR) LIMITED (REGISTERED NUMBER: SC316708)**

**BALANCE SHEET - continued**  
**31 AUGUST 2021**

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 31 August 2022 and were signed on its behalf by:

J F Rorison - Director

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2021**

**1. STATUTORY INFORMATION**

RDP (Ayr) Limited is a private company, limited by shares, registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Preparation of consolidated financial statements**

The financial statements contain information about RDP (Ayr) Limited as an individual company and do not contain consolidated financial information as the parent of a group. The company is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

**Investments in subsidiaries**

Investments in subsidiary undertakings are recognised at cost.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2020 - 2) .

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2021

## 4. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
<b>COST</b>	
At 1 September 2020 and 31 August 2021	<u>678,253</u>
<b>NET BOOK VALUE</b>	
At 31 August 2021	<u>678,253</u>
At 31 August 2020	<u>678,253</u>

The company's investments at the Balance Sheet date in the share capital of companies include the following:

**Euroscot Engineering Limited**

Registered office: Scotland

Nature of business: Engineering

	% holding
Class of shares:	
Ordinary	100.00

## 5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.21 £	31.8.20 £
Other debtors	<u>775</u>	<u>450</u>

## 6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.21 £	31.8.20 £
Bank loans and overdrafts	60,228	54,307
Trade creditors	1,950	890
Amounts owed to group undertakings	110,420	54,012
Other creditors	<u>800</u>	<u>750</u>
	<u>173,398</u>	<u>109,959</u>

## 7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.8.21 £	31.8.20 £
Bank loans	<u>53,626</u>	<u>111,454</u>

## 8. SECURED DEBTS

The following secured debts are included within creditors:

	31.8.21 £	31.8.20 £
Bank loans	<u>113,854</u>	<u>165,761</u>

The bank loan is secured by a floating charge over the company's assets, together with a cross guarantee from the company's subsidiary and a personal guarantee from the director JF Rorison.

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 1072 of the Companies Act 2006.