REGISTERED NUMBER: SC256709 (Scotland)

Ron Gauld Ltd.

Abbreviated Accounts For The Year Ended 30 September 2016

The Long Partnership
Park House Centre
South Street
Elgin
IV30 1JB

Ron Gauld Ltd. (Registered number: SC256709)

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For The Year Ended 30 September 2016

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Ron Gauld Ltd.

Company Information
For The Year Ended 30 September 2016

DIRECTORS:	R Gauld Mrs S Gauld
SECRETARY:	Mrs S Gauld
REGISTERED OFFICE:	1 Newfield Place Bishopmill Elgin Moray IV30 4DD
REGISTERED NUMBER:	SC256709 (Scotland)
ACCOUNTANTS:	The Long Partnership Park House Centre South Street Elgin IV30 1JB

Ron Gauld Ltd. (Registered number: SC256709)

Abbreviated Balance Sheet
30 September 2016

	Notes	30.9.16 £	£	30.9.15 £	£
FIXED ASSETS					
Intangible assets	2		-		-
Tangible assets	3		-		637
			-		637
CURRENT ASSETS					
Stocks		-		577	
Debtors		-		1,665	
Cash at bank		3,194		5,762	
		3,194		8,004	
CREDITORS					
Amounts falling due within one year		3,026		5,031	
NET CURRENT ASSETS			168		2,973
TOTAL ASSETS LESS CURRENT LIABILITIES			168		3,610
PROVISIONS FOR LIABILITIES			-		127
NET ASSETS			168		3,483
CAPITAL AND RESERVES					
Called up share capital	4		100		100
Profit and loss account			68		3,383
SHAREHOLDERS' FUNDS			168		3,483

The notes form part of these abbreviated accounts

continued...

Abbreviated Balance Sheet - continued
30 September 2016

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2016 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 abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 16 January 2017 and were signed on its behalf by:

R Gauld - Director

Mrs S Gauld - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
For The Year Ended 30 September 2016

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 January 2015).

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

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2003, is being amortised evenly over its estimated useful life of ten years.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Equipment - 25% on reducing balance and 20% on reducing balance

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

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

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 October 2015	10,000
Disposals	(10,000)
At 30 September 2016	-
AMORTISATION	
At 1 October 2015	10,000
Eliminated on disposal	(10,000)
At 30 September 2016	-
NET BOOK VALUE	
At 30 September 2016	-
At 30 September 2015	-

continued...

Notes to the Abbreviated Accounts - continued
For The Year Ended 30 September 2016

3. **TANGIBLE FIXED ASSETS**

	Total
	£
COST	
At 1 October 2015	5,081
Disposals	(5,081)
At 30 September 2016	-
DEPRECIATION	
At 1 October 2015	4,444
Charge for year	136
Eliminated on disposal	(4,580)
At 30 September 2016	-
NET BOOK VALUE	
At 30 September 2016	-
At 30 September 2015	637

4. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.9.16 £	30.9.15 £
100	Ordinary	£1	100	100

Chartered Accountants' Report to the Board of Directors on the Unaudited Financial Statements of Ron Gauld Ltd.

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to five) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Ron Gauld Ltd. for the year ended 30 September 2016 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.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to the Board of Directors of Ron Gauld 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 Ron Gauld Ltd. and state those matters that we have agreed to state to the Board of Directors of Ron Gauld Ltd., as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Ron Gauld 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 Ron Gauld Ltd.. You consider that Ron Gauld 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 Ron Gauld 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.

The Long Partnership
Park House Centre
South Street
Elgin
IV30 1JB

16 January 2017

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.