

**Abbreviated Unaudited Accounts
for the Year Ended 28 February 2016
for
R Rogan Limited**

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for the Year Ended 28 February 2016**

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R Rogan Limited
Company Information
for the Year Ended 28 February 2016

DIRECTOR: R Rogan

SECRETARY: K Rogan

REGISTERED OFFICE: 35 Campbell Street
Wishaw
ML2 8HU

REGISTERED NUMBER: SC280010 (Scotland)

ACCOUNTANTS: Wallace and Company C.A.
10 Clydesdale Street
Hamilton
Strathclyde
ML3 0DP

R Rogan Limited (Registered number: SC280010)

**Abbreviated Balance Sheet
28 February 2016**

	Notes	2016 £	£	2015 £	£
FIXED ASSETS					
Tangible assets	2		3,648		5,647
CURRENT ASSETS					
Stocks		5,380		485	
Debtors		1,114		2,995	
Cash in hand		-		904	
		<u>6,494</u>		<u>4,384</u>	
CREDITORS					
Amounts falling due within one year		<u>25,550</u>		<u>32,514</u>	
NET CURRENT LIABILITIES			<u>(19,056)</u>		<u>(28,130)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(15,408)</u>		<u>(22,483)</u>
CAPITAL AND RESERVES					
Called up share capital	3		2		2
Profit and loss account			<u>(15,410)</u>		<u>(22,485)</u>
SHAREHOLDERS' FUNDS			<u>(15,408)</u>		<u>(22,483)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2016 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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.
- (b)

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 director on 30 November 2016 and were signed by:

R Rogan - Director

**Notes to the Abbreviated Accounts
for the Year Ended 28 February 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).

Exemption from preparing a cash flow statement

Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company.

Turnover

Turnover is measured at the fair value of the consideration received or receivable in respect of work done on contracts, net of value added tax.

Tangible fixed assets

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

Plant and machinery etc - 25% 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

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 March 2015	37,614
Disposals	(12,607)
At 28 February 2016	<u>25,007</u>
DEPRECIATION	
At 1 March 2015	31,967
Charge for year	1,214
Eliminated on disposal	(11,822)
At 28 February 2016	<u>21,359</u>
NET BOOK VALUE	
At 28 February 2016	<u>3,648</u>
At 28 February 2015	<u>5,647</u>

R Rogan Limited (Registered number: SC280010)

**Notes to the Abbreviated Accounts - continued
for the Year Ended 28 February 2016**

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016 £	2015 £
2	Ordinary	£1	<u>2</u>	<u>2</u>

4. ULTIMATE CONTROLLING PARTY

The company was controlled by its director throughout the year.

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.