REGISTERED NUMBER: SC280010 (Scotland)

Unaudited Financial Statements

for the Year Ended 28 February 2018

for

R Rogan Limited

Contents of the Financial Statements
for the Year Ended 28 February 2018

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	3

R Rogan Limited

Company Information
for the Year Ended 28 February 2018

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

Balance Sheet
28 February 2018

	Notes	2018 £	£	2017 £	£
FIXED ASSETS					
Tangible assets	5		2,053		2,737
CURRENT ASSETS					
Stocks		6,552		8,367	
Debtors	6	5,819		1,584	
		12,371		9,951	
CREDITORS					
Amounts falling due within one year	7	23,739		30,540	
NET CURRENT LIABILITIES			(11,368)		(20,589)
TOTAL ASSETS LESS CURRENT LIABILITIES			(9,315)		(17,852)
CAPITAL AND RESERVES					
Called up share capital			2		2
Retained earnings			(9,317)		(17,854)
SHAREHOLDERS' FUNDS			(9,315)		(17,852)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2018 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

(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 financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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

The financial statements were approved by the director on 29 November 2018 and were signed by:

R Rogan - Director

The notes form part of these financial statements

Notes to the Financial Statements for the Year Ended 28 February 2018

1. STATUTORY INFORMATION

R Rogan 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. STATEMENT OF COMPLIANCE

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

3. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements have been prepared under the historical cost convention.

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.

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.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

4. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2017 - 2) .

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5. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 March 2017 and 28 February 2018	25,007
DEPRECIATION	
At 1 March 2017	22,270
Charge for year	684
At 28 February 2018	22,954
NET BOOK VALUE	
At 28 February 2018	2,053
At 28 February 2017	2,737

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Trade debtors	5,544	1,286
Other debtors	275	298
	5,819	1,584

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Bank loans and overdrafts	8,742	11,472
Trade creditors	6,352	6,739
Taxation and social security	4,362	6,530
Other creditors	4,283	5,799
	23,739	30,540

8. RELATED PARTY DISCLOSURES

The company operates a current account with the director R Rogan. As at the balance sheet date the amount owed to him was £1,812 (2017 £3,638). The current account is repayable on demand and no interest is chargeable.

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.