

**ROCHFORD (SCOTLAND) LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2016**

Jet Stream Accountancy Ltd

Chartered Accountants

Carnach House
Delnies
Nairn
IV12 5NT

Rochford (Scotland) Limited
Company No. SC485821
Abbreviated Balance Sheet 30 September 2016

		30 September 2016		Period to 30 September 2015	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	2		50,431		30,362
			50,431		30,362
CURRENT ASSETS					
Debtors		23,584		23,833	
Cash at bank and in hand		50,319		26,397	
			73,903		50,230
Creditors: Amounts Falling Due Within One Year					
			(72,953)		(43,745)
NET CURRENT ASSETS (LIABILITIES)			950		6,485
TOTAL ASSETS LESS CURRENT LIABILITIES			51,381		36,847
PROVISIONS FOR LIABILITIES					
Deferred Taxation			(3,694)		-
NET ASSETS			47,687		36,847
Profit and Loss Account			47,687		36,847
SHAREHOLDERS' FUNDS			47,687		36,847

Rochford (Scotland) Limited
Company No. SC485821
Abbreviated Balance Sheet (continued) 30 September 2016

For the year ending 30 September 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2015).

On behalf of the board

Mr Stephen Rochford

20/06/2017

Rochford (Scotland) Limited
Notes to the Abbreviated Accounts
For The Year Ended 30 September 2016

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

1.2. Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

1.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	20% Reducing Balance
Motor Vehicles	20% Reducing Balance
Office equipment	20% Reducing Balance
Computer Equipment	25% Reducing Balance

1.4. Leasing and Hire Purchase Contracts

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired under finance leases are depreciated over the shorter of the lease term and their useful lives. Assets acquired under hire purchase contracts are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in the creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period. Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to profit and loss account as incurred.

1.5. Deferred Taxation

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of timing differences that have originated but not reversed at the balance sheet date. However, deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted. Deferred taxation is measured on a non-discounted basis at the tax rates that are expected to apply in periods in which the timing differences reverse, based on tax rates and the law enacted or substantively enacted at the balance sheet date.

Rochford (Scotland) Limited
Notes to the Abbreviated Accounts (continued)
For The Year Ended 30 September 2016

2. Tangible Assets

	Total
Cost	£
As at 1 October 2015	32,948
Additions	58,423
Disposals	(30,439)
As at 30 September 2016	<u>60,932</u>
Depreciation	
As at 1 October 2015	2,586
Provided during the period	11,976
Disposals	(4,061)
As at 30 September 2016	<u>10,501</u>
Net Book Value	
As at 30 September 2016	<u>50,431</u>
As at 1 October 2015	<u>30,362</u>

3. Transactions With and Loans to Directors

Dividends paid to directors

	30 September 2016	Period to 30 September 2015
	£	£
Mr Stephen Rochford	27,357	28,606

4. Ultimate Controlling Party

The company's ultimate controlling party is Mr Stephen Rochford by virtue of his ownership of 100% of the issued share capital in the company.

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