COMPANY REGISTRATION NUMBER: SC521339

Rothes Garage Ltd

Filleted Unaudited Financial Statements

30 November 2017

Rothes Garage Ltd

Chartered Accountants' Report to the Director on the Preparation of the Unaudited Statutory Financial Statements of Rothes Garage Ltd

Year ended 30 November 2017

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Rothes Garage Ltd for the year ended 30 November 2017, which comprise the statement of financial position and the notes to the financial statements from the company's accounting records and from information and explanations you have given us. As a practising member firm of ICAS, we are subject to its ethical and other professional requirements which are detailed at www.icas.com/accountspreparationguidance. This report is made solely to the director of Rothes Garage Ltd. Our work has been undertaken solely to prepare for your approval the financial statements of Rothes Garage Ltd and state those matters that we have agreed to state to you in this report in accordance with the requirements of ICAS as detailed at www.icas.com/accountspreparationguidance. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Rothes Garage Ltd and its director for our work or for this report.

It is your duty to ensure that Rothes Garage 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 Rothes Garage Ltd. You consider that Rothes Garage 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 Rothes Garage 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.

RITSONS Chartered Accountants'
103 High Street ELGIN Moray IV30 1EB
20 August 2018

Rothes Garage Ltd

Statement of Financial Position

30 November 2017

	Year to 30 Nov 17	Period from 27 Nov 15 to 30 Nov 16
	£	£
Fixed assets	51,256	76,069
Current assets	21,033	29,658
Prepayments and accrued income	–	335
	21,033	29,993
Creditors: amounts falling due within one year	66,721	72,905
Net current liabilities	(45,688)	(42,912)
Total assets less current liabilities	5,568	33,157
Creditors: amounts falling due after more than one year	24,368	29,321
Accruals and deferred income	1,750	1,750
	(20,550)	2,086
Capital and reserves	(20,550)	2,086

Notes to the financial statements

1. Employees

The average number of persons, including directors, employed by the company during the year was 2 (2016 - 1).

For the year ending 30 November 2017 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 of its financial statements for the year in question in accordance with section 476 ;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

These financial statements have been prepared in accordance with the micro-entity provisions and have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the board of directors and authorised for issue on 20 August 2018 , and are signed on behalf of the board by:

Mr J A Tawse

Director

Company registration number: SC521339

The company is a private company limited by shares, registered in Scotland. The address of the registered office is 24 Land Street, Rothes, Aberlour, AB38 7BA, Scotland.

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.