

Registered number
SC064498

Rodgers (Fraserburgh) Limited

Abbreviated Accounts

31 March 2016

Rodgers (Fraserburgh) Limited**Registered number:** SC064498**Abbreviated Balance Sheet****as at 31 March 2016**

	Notes	2016 £	2015 £
Fixed assets			
Tangible assets	2	276,710	285,364
Investments	3	1,640	1,640
		<u>278,350</u>	<u>287,004</u>
Current assets			
Stocks		114,565	97,570
Debtors		19,484	22,946
Cash at bank and in hand		65,018	88,065
		<u>199,067</u>	<u>208,581</u>
Creditors: amounts falling due within one year		<u>(35,784)</u>	<u>(51,780)</u>
Net current assets		163,283	156,801
Net assets		<u>441,633</u>	<u>443,805</u>
Capital and reserves			
Called up share capital	4	42,464	42,464
Revaluation reserve		129,239	129,239
Profit and loss account		269,930	272,102
Shareholders' funds		<u>441,633</u>	<u>443,805</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Alexander T Rodger

Director

Approved by the board on 16 December 2016

Rodgers (Fraserburgh) Limited
Notes to the Abbreviated Accounts
for the year ended 31 March 2016

1 Accounting policies

Basis of preparation

The accounts 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 the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	20% and 25% reducing balance
Motor vehicles	25% reducing balance

Stocks

Stock is valued at the lower of cost and net realisable value.

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes except to the extent that, in the opinion of the directors, there is reasonable probability that the liability will not arise in the foreseeable future.

Pensions

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

2 Tangible fixed assets

£

Cost

At 1 April 2015	396,033
At 31 March 2016	<u>396,033</u>

Depreciation

At 1 April 2015	110,669
Charge for the year	<u>8,654</u>
At 31 March 2016	<u>119,323</u>

Net book value

At 31 March 2016	<u>276,710</u>
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At 31 March 2015	<u>285,364</u>
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3 Investments	£
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Cost

At 1 April 2015	1,640
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At 31 March 2016	<u>1,640</u>
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4 Share capital	Nominal value	2016 Number	2016 £	2015 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	42,464	<u>42,464</u>	<u>42,464</u>

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