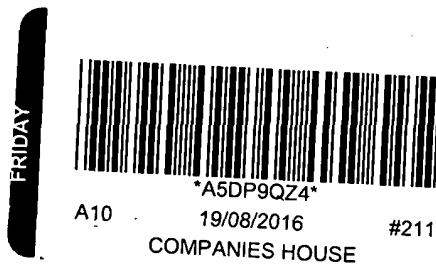


W & D Rukin Limited

Abbreviated accounts

for the year ended 31 December 2015

Registration number 04630116 (England & Wales)



W & D Rukin Limited

Contents

	Page
Accountants' report	1
Abbreviated balance sheet	2 - 3
Notes to the financial statements	4 - 6

W & D Rukin Limited

**Accountants' report to the Board of Directors on the
unaudited abbreviated accounts of W & D Rukin Limited**

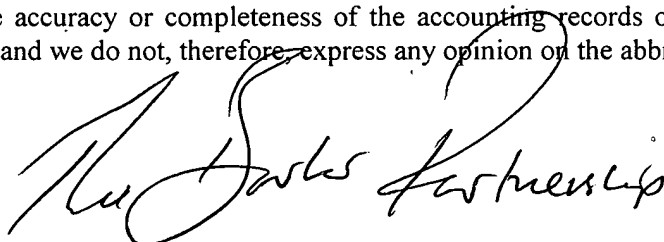
In accordance with the engagement letter dated 18 March 2009, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the abbreviated accounts of the company which comprise the abbreviated balance sheet, the Statement of Total Recognised Gains and Losses and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the abbreviated accounts that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the year ended 31 December 2015 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. 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 abbreviated accounts.



The Barker Partnership

Chartered Accountants and Statutory Auditors
17 Central Buildings
Market Place
Thirsk
North Yorkshire
YO7 1HD

1 August 2016

W & D Rukin Limited

**Abbreviated balance sheet
as at 31 December 2015**

		2015		2014	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		300,308		480,385
Current assets					
Debtors		48		-	
Cash at bank and in hand		24,612		30,135	
		<u>24,660</u>		<u>30,135</u>	
Creditors: amounts falling due within one year	3	<u>(142,981)</u>		<u>(159,754)</u>	
Net current liabilities			<u>(118,321)</u>		<u>(129,619)</u>
Total assets less current liabilities			181,987		350,766
Provisions for liabilities			(62)		(77)
Net assets			<u>181,925</u>		<u>350,689</u>
Capital and reserves					
Called up share capital	4		100		100
Other reserves			-		129,661
Profit and loss account			<u>181,825</u>		<u>220,928</u>
Shareholders' funds			<u>181,925</u>		<u>350,689</u>

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 4 to 6 form an integral part of these financial statements.

W & D Rukin Limited

Abbreviated balance sheet (continued)

**Directors' statements required by Sections 475(2) and (3)
for the year ended 31 December 2015**

For the year ended 31 December 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their 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 special provisions of Part 15 of the Companies Act 2006 relating to small companies .

These accounts were approved by the directors on 1 August 2016, and are signed on their behalf by:

S Rukin
Director



Registration number 04630116 (England & Wales)

The notes on pages 4 to 6 form an integral part of these financial statements.

W & D Rukin Limited

Notes to the abbreviated financial statements for the year ended 31 December 2015

1. Accounting policies

1.1. Accounting convention

The accounts 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 represents the total value, excluding value added tax, of rents received during the year.

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 20% reducing balance

1.4. Investment properties

Investment properties are included in the balance sheet at their open market value at the balance sheet date, on the basis of an annual valuation. In accordance with SSAP19, no depreciation is provided in respect of freehold investment properties. This treatment is a departure from the requirements of the Companies Act 2006 concerning depreciation of fixed assets. The directors consider that, as these properties are held for long term investment and not their consumption, systematic annual depreciation would be inappropriate. The accounting policy adopted is, therefore, necessary for the accounts to give a true and fair view. If this departure from the Act had not been made, the profit for the financial year would have been reduced by depreciation. However depreciation is only one of many factors reflected in the annual valuation, and the amount which might otherwise have been shown cannot be separately identified or quantified.

W & D Rukin Limited

Notes to the abbreviated financial statements for the year ended 31 December 2015

1.5: Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold;

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 tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

2. Fixed assets	Tangible fixed assets £
Cost or valuation	
At 1 January 2015	485,598
Revaluation	(180,000)
At 31 December 2015	<u>305,598</u>
Depreciation	
At 1 January 2015	5,213
Charge for year	77
At 31 December 2015	<u>5,290</u>
Net book values	
At 31 December 2015	<u>300,308</u>
At 31 December 2014	<u>480,385</u>

W & D Rukin Limited

**Notes to the abbreviated financial statements
for the year ended 31 December 2015**

3.	Creditors: amounts falling due within one year	2015	2014
		£	£
	Creditors include the following:		
	Secured creditors	<u>76,928</u>	<u>86,915</u>
4.	Share capital	2015	2014
		£	£
	Authorised		
	1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>
	Allotted, called up and fully paid		
	100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>
	Equity Shares		
	100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>