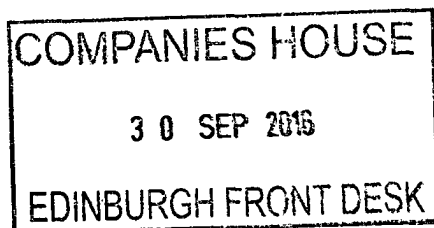


Roger Aston Limited

Registered number: SC453492

Abbreviated accounts

For the year ended 31 December 2015



ROGER ASTON LIMITED

Registered number: SC453492

**ABBREVIATED BALANCE SHEET
AS AT 31 DECEMBER 2015**

	Note	£	2015 £	£	2014 £
FIXED ASSETS					
Tangible assets	2		1,480,073		1,470,292
CURRENT ASSETS					
Stocks		3,000		13,006	
Debtors		6,076		8,784	
Cash at bank and in hand		100,472		57,713	
		<u>109,548</u>		<u>79,503</u>	
CREDITORS: amounts falling due within one year		<u>(543,424)</u>		<u>(398,075)</u>	
NET CURRENT LIABILITIES			<u>(433,876)</u>		<u>(318,572)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1,046,197</u>		<u>1,151,720</u>
CAPITAL AND RESERVES					
Called up share capital	3		1,300,000		1,300,000
Profit and loss account			<u>(253,803)</u>		<u>(148,280)</u>
SHAREHOLDERS' FUNDS			<u>1,046,197</u>		<u>1,151,720</u>

ROGER ASTON LIMITED

ABBREVIATED BALANCE SHEET (continued) AS AT 31 DECEMBER 2015

The director considers that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 December 2015 and of its loss for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf by:

R Aston
Director



Date: 28th September 2016

The notes on pages 3 to 4 form part of these financial statements.

ROGER ASTON LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2015

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

1.2 Going concern

During the year the company suffered a loss of £105,523 (2014: £148,280) and at the balance sheet date had net assets of £1,046,197 (2014: £1,151,720).

The financial statements have been prepared on a going concern basis which assumes that the company will continue in operational existence for the foreseeable future. The validity of this assumption depends on the continuing support of its director. Such ongoing support has been confirmed.

In the director's opinion the financial statements should be prepared on a going concern basis.

1.3 Turnover

Turnover comprises revenue recognised by the company in respect of hotel services supplied during the year, exclusive of Value Added Tax and trade discounts.

1.4 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 fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Heritable property	-	nil
Plant & machinery	-	10% reducing balance
Motor vehicles	-	10% reducing balance
Fixtures & fittings	-	10% reducing balance

No depreciation is provided on the company's heritable property. It is the directors' belief that the residual value of this is at least equal to the book value. With regard to this, it is considered that the depreciation of any such property as required by the Companies Act 2006 and standard accounting practice would not be material.

Land and buildings are reviewed for impairment at the end of each year in accordance with the requirements of Financial Reporting Standard No. 11. An impairment review comprises a comparison of the carrying amount of the asset with its recoverable amount being the higher of net realisable value and the value in use. An asset is impaired to the extent that the carrying amount exceeds the recoverable amount.

Any impairment loss identified below historic cost is recognised in the profit and loss account.

1.5 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

ROGER ASTON LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2015

1. ACCOUNTING POLICIES (continued)

1.6 Deferred taxation

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as 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 assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted.

2. TANGIBLE FIXED ASSETS

	£
Cost	
At 1 January 2015	1,508,690
Additions	36,011
At 31 December 2015	1,544,701
Depreciation	
At 1 January 2015	38,398
Charge for the year	26,230
At 31 December 2015	64,628
Net book value	
At 31 December 2015	1,480,073
At 31 December 2014	1,470,292

3. SHARE CAPITAL

	2015 £	2014 £
Allotted, called up and fully paid		
1,300,000 Ordinary shares of £1 each	1,300,000	1,300,000

4. DIRECTOR'S LOAN ACCOUNT

At 31 December 2015, the company was due £517,605 (2014: £335,458) to R Aston, the director of the company. This amount is interest free, unsecured and has no fixed terms of repayment.