

ROCK KITCHEN HARRIS LIMITED

UNAUDITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2012

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COMPANIES HOUSE

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ROCK KITCHEN HARRIS LIMITED

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE
UNAUDITED ABBREVIATED ACCOUNTS OF ROCK KITCHEN HARRIS LIMITED**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Rock Kitchen Harris Limited for the year ended 31 December 2012 which comprise the abbreviated balance sheet and the related notes, from the unaudited financial statements of the company prepared for members

As a member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook

This report is made solely to the directors of Rock Kitchen Harris Limited, as a body, in accordance with the terms of our engagement letter dated 28 November 2011. Our work has been undertaken solely to prepare for your approval the abbreviated accounts of Rock Kitchen Harris Limited and state those matters that we have agreed to state to the directors of Rock Kitchen Harris Limited, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Rock Kitchen Harris Limited and its directors as a body for our work or for this report.

We have not been instructed to carry out an audit or a review of the abbreviated accounts of Rock Kitchen Harris Limited. 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.

BDO LLP

BDO LLP
Leicester
United Kingdom

5 July 2013

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127)

ROCK KITCHEN HARRIS LIMITED
REGISTERED NUMBER: 01589727

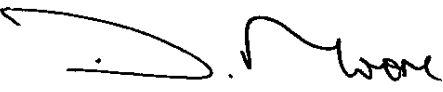
ABBREVIATED BALANCE SHEET
AS AT 31 DECEMBER 2012

	Note	£	2012 £	£	2011 £
FIXED ASSETS					
Tangible assets	2		126,953		150,367
CURRENT ASSETS					
Stocks		17,573		26,590	
Debtors		473,269		427,928	
Cash at bank and in hand		435,063		399,613	
		<u>925,905</u>		<u>854,131</u>	
CREDITORS: amounts falling due within one year	3	(539,158)		(614,179)	
NET CURRENT ASSETS			<u>386,747</u>		<u>239,952</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>513,700</u>		<u>390,319</u>
CREDITORS: amounts falling due after more than one year	4		(11,513)		(14,792)
PROVISIONS FOR LIABILITIES					
Deferred tax			(3,108)		(2,805)
NET ASSETS			<u>499,079</u>		<u>372,722</u>
CAPITAL AND RESERVES					
Called up share capital	5		40,800		40,800
Profit and loss account			458,279		331,922
SHAREHOLDERS' FUNDS			<u>499,079</u>		<u>372,722</u>

The directors consider 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 directors acknowledge their 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 2012 and of its profit 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 on *4 July 2013*


D J Moore
 Director


P Petherick
 Director

The notes on pages 3 to 5 form part of these financial statements

ROCK KITCHEN HARRIS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2012

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 April 2008)

1.2 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts. Revenue is recognised in the period the goods and services are supplied.

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

Motor vehicles	- 25% straight line
Fixtures & fittings	- 10-33% straight line

1.4 Leasing and hire purchase

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase 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 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.

1.5 Operating leases

Rentals under operating leases are charged to the profit and loss account on a straight line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the period until the date the rent is expected to be adjusted to the prevailing market rate.

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.

1.7 Pensions

ROCK KITCHEN HARRIS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2012

1. ACCOUNTING POLICIES (continued)

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year

1.8 Work in progress

Work in progress is stated at the lower of cost and net realisable value. Cost comprises all direct external charges, but excludes any internal direct labour costs. The basis of the valuation is not in compliance with Statement of Standard Accounting Practice No. 9 and UITF 40, but in the opinion of the directors, the treatment is more prudent and appropriate to the nature of the company's activities.

2. TANGIBLE FIXED ASSETS

	£
Cost	
At 1 January 2012	247,091
Additions	24,618
Disposals	(26,995)
At 31 December 2012	<u>244,714</u>
Depreciation	
At 1 January 2012	96,724
Charge for the year	48,032
On disposals	(26,995)
At 31 December 2012	<u>117,761</u>
Net book value	
At 31 December 2012	<u><u>126,953</u></u>
At 31 December 2011	<u><u>150,367</u></u>

3. CREDITORS: Amounts falling due within one year

Net obligations under finance leases and hire purchase contracts of £3,280 (2010 £3,280) are secured on the assets concerned.

4. CREDITORS: Amounts falling due after more than one year

Net obligations under finance leases and hire purchase contracts of £11,513 (2010 £14,792) are secured on the assets concerned.

ROCK KITCHEN HARRIS LIMITED

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2012**

5. SHARE CAPITAL

	2012	2011
	£	£
Allotted, called up and fully paid		
40,800 Ordinary shares of £1 each	40,800	40,800