REGISTERED NUMBER: 02658021 (England and Wales)

Unaudited Abbreviated Accounts for the Year Ended 31 July 2005

for

Roe Foundations Limited



A36
COMPANIES HOUSE
537
27/10/2005

Roe Foundations Limited

Contents of the Abbreviated Accounts for the Year Ended 31 July 2005

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	4

Roe Foundations Limited

Company Information
for the Year Ended 31 July 2005

DIRECTOR:	Ms M J Green
SECRETARY:	M Roe
REGISTERED OFFICE:	Ellesmore House Wincham Avenue Wincham Northwich Cheshire CW9 6GH
REGISTERED NUMBER:	02658021 (England and Wales)
ACCOUNTANTS:	Gort & March Chartered Accountants 365 London Road Hazel Grove Stockport Cheshire SK7 6AA
BANKERS:	National Westminster Bank plc 82 King Street Knutsford Cheshire WA16 6EG

Roe Foundations Limited

Abbreviated Balance Sheet
31 July 2005

	Notes	31.7.05 £	£	31.7.04 £	£
FIXED ASSETS:					
Tangible assets	2		16,000		20,914
CURRENT ASSETS:					
Stock and work in progress		10,710		30,019	
Debtors		117,726		29,307	
Cash at bank		9		10,029	
		128,445		69,355	
CREDITORS: Amounts falling due within one year		147,025		165,712	
NET CURRENT LIABILITIES:			(18,580)		(96,357)
TOTAL ASSETS LESS CURRENT LIABILITIES:			(2,580)		(75,443)
CREDITORS: *Amounts falling* due after more than one year			(56,303)		-
PROVISIONS FOR LIABILITIES AND CHARGES:			219		-
			£(58,664)		£(75,443)
CAPITAL AND RESERVES:					
Called up share capital	3		2		2
Profit and loss account			(58,666)		(75,445)
SHAREHOLDERS' FUNDS:			£(58,664)		£(75,443)

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 July 2005.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2005 in accordance with Section 249B(2) of the Companies Act 1985.

The director acknowledges her responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

The notes form part of these abbreviated accounts

Abbreviated Balance Sheet
31 July 2005

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective June 2002).

ON BEHALF OF THE BOARD:

M. Green

.....

Ms M J Green - Director

Approved by the Board on 10/10/05

The notes form part of these abbreviated accounts

1. ACCOUNTING POLICIES

Accounting convention
The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

Turnover
Turnover represents net invoiced sales of goods, excluding value added tax.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance

Stock and work in progress
Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Work in progress has been valued on an individual contract basis having regard to the state of completion at the year end.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the profit and loss account as incurred.

2. TANGIBLE FIXED ASSETS

	Total
	£
COST:	
At 1 August 2004 and 31 July 2005	52,433
DEPRECIATION:	
At 1 August 2004	31,519
Charge for year	4,914
At 31 July 2005	36,433
NET BOOK VALUE:	
At 31 July 2005	16,000
At 31 July 2004	20,914

3. CALLED UP SHARE CAPITAL

Authorised:

Number:	Class:	Nominal value:	31.7.05 £	31.7.04 £
200,000	Ordinary	£1	200,000	200,000

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.7.05 £	31.7.04 £
2	Ordinary	£1	2	2

4. SECURITIES

National Westminister Bank Plc hold a Right of set off contained within the Bank's standard forms of charge and an Unscheduled Mortgage Debenture dated 9 December 1993 incorporating a fixed and floating charge over all current and future assets of the company.