

Registered number  
02906883

**ROHAN COMMODITIES INTERNATIONAL LIMITED**

Abbreviated Accounts

30 June 2012

TUESDAY



A15      \*A27DSUIJ\*      #56  
30/04/2013  
COMPANIES HOUSE

## ROHAN COMMODITIES INTERNATIONAL LIMITED

**Chartered Accountants' report to the board of directors on the preparation of the unaudited abbreviated accounts of ROHAN COMMODITIES INTERNATIONAL LIMITED for the year ended 30 June 2012**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of ROHAN COMMODITIES INTERNATIONAL LIMITED for the year ended 30 June 2012 which comprise of the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us

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

Our work has been undertaken in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation)

A handwritten signature in black ink that reads "Hampton Limited". The signature is written in a cursive, flowing style with a horizontal line underneath the text.

HAMPTANS LIMITED  
Chartered Accountants  
Compton House  
20(a) Selsdon Road  
South Croydon  
Surrey  
CR2 6PA

28 April 2013

**ROHAN COMMODITIES INTERNATIONAL LIMITED**

Registered number: 02906883

**Abbreviated Balance Sheet**

as at 30 June 2012

|                                                                | Notes | 2012<br>£            | 2011<br>£            |
|----------------------------------------------------------------|-------|----------------------|----------------------|
| <b>Fixed assets</b>                                            |       |                      |                      |
| Intangible assets                                              | 2     | 48,417               | 55,417               |
| Tangible assets                                                | 3     | 146,181              | 166,444              |
| Investments                                                    | 4     | 33,334               | 33,334               |
|                                                                |       | <u>227,932</u>       | <u>255,195</u>       |
| <b>Current assets</b>                                          |       |                      |                      |
| Stocks                                                         |       | 53,300               | 49,091               |
| Debtors                                                        |       | 99,241               | 127,949              |
| Cash at bank and in hand                                       |       | 129,007              | 4,164                |
|                                                                |       | <u>281,548</u>       | <u>181,204</u>       |
| <b>Creditors: amounts falling due within one year</b>          |       | <u>(364,452)</u>     | <u>(363,365)</u>     |
| <b>Net current liabilities</b>                                 |       | <u>(82,904)</u>      | <u>(182,161)</u>     |
| <b>Total assets less current liabilities</b>                   |       | <u>145,028</u>       | <u>73,034</u>        |
| <b>Creditors: amounts falling due after more than one year</b> |       | <u>(84,375)</u>      | <u>-</u>             |
| <b>Net assets</b>                                              |       | <u><u>60,653</u></u> | <u><u>73,034</u></u> |
| <b>Capital and reserves</b>                                    |       |                      |                      |
| Called up share capital                                        | 6     | 2                    | 2                    |
| Profit and loss account                                        |       | 60,651               | 73,032               |
| <b>Shareholders' funds</b>                                     |       | <u><u>60,653</u></u> | <u><u>73,034</u></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

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



H B Popat  
Director

Approved by the board on 28 April 2013

# **ROHAN COMMODITIES INTERNATIONAL LIMITED**

## **Notes to the Abbreviated Accounts**

**for the year ended 30 June 2012**

### **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 April 2008)

#### ***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

|                                  |                   |
|----------------------------------|-------------------|
| Leasehold improvements           | 10% straight line |
| Fixtures, fittings and equipment | 25% straight line |

Amortisation is only provided in respect of leasehold properties with unexpired term of less than fifty years

#### ***Goodwill***

Goodwill paid has been stated at cost and it is amortised over 20 years on a straight line basis

#### ***Stocks***

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

#### ***Investments***

Investments are valued at cost unless, in the opinion of the director, there is a permanent domination in 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. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse

#### ***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

**ROHAN COMMODITIES INTERNATIONAL LIMITED**  
**Notes to the Abbreviated Accounts**  
**for the year ended 30 June 2012**

**2 Intangible fixed assets** **£**

|                          |                      |
|--------------------------|----------------------|
| <b>Cost</b>              |                      |
| At 1 July 2011           | <u>140,000</u>       |
| At 30 June 2012          | <u>140,000</u>       |
| <b>Amortisation</b>      |                      |
| At 1 July 2011           | 84,583               |
| Provided during the year | <u>7,000</u>         |
| At 30 June 2012          | <u>91,583</u>        |
| <b>Net book value</b>    |                      |
| At 30 June 2012          | <u><u>48,417</u></u> |
| At 30 June 2011          | <u><u>55,417</u></u> |

Goodwill is being written off in equal annual instalments over its estimated economic life of 20 years

**3 Tangible fixed assets** **£**

|                       |                       |
|-----------------------|-----------------------|
| <b>Cost</b>           |                       |
| At 1 July 2011        | <u>353,662</u>        |
| At 30 June 2012       | <u>353,662</u>        |
| <b>Depreciation</b>   |                       |
| At 1 July 2011        | 187,218               |
| Charge for the year   | <u>20,263</u>         |
| At 30 June 2012       | <u>207,481</u>        |
| <b>Net book value</b> |                       |
| At 30 June 2012       | <u><u>146,181</u></u> |
| At 30 June 2011       | <u><u>166,444</u></u> |

# ROHAN COMMODITIES INTERNATIONAL LIMITED

## Notes to the Abbreviated Accounts for the year ended 30 June 2012

### 4 Investments £

#### Cost

At 1 July 2011 33,334

At 30 June 2012 33,334

The company holds 20% or more of the share capital of the following companies

| Company                                                    | Shares held<br>Class | %  | Capital and<br>reserves<br>£ | Profit (loss)<br>for the year<br>£ |
|------------------------------------------------------------|----------------------|----|------------------------------|------------------------------------|
| Middlesex Broadcasting Corp Ltd<br>(year end 31 July 2011) | Ordinary             | 20 | <u>(754,772)</u>             | <u>(138,721)</u>                   |

### 5 Loans 2012      2011 £              £

Creditors include

Amounts falling due for payment after more than five years 42,500      -

Secured bank loans 92,875      930

| 6 Share capital                                       | Nominal<br>value | 2012<br>Number | 2012<br>£ | 2011<br>£ |
|-------------------------------------------------------|------------------|----------------|-----------|-----------|
| Allotted, called up and fully paid<br>Ordinary shares | £1 each          | 2              | <u>2</u>  | <u>2</u>  |