

Registered number
02906883

ROHAN COMMODITIES INTERNATIONAL LIMITED

Abbreviated Accounts

30 June 2016



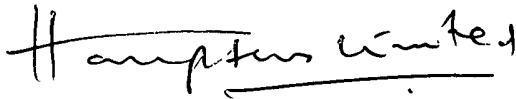
ROHAN COMMODITIES INTERNATIONAL LIMITED

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 2016

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 2016 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.

Our work has been undertaken in accordance with AAF 2/10 as detailed at icaew.com/compilation.

A handwritten signature in black ink that reads "Hamptans Limited". The signature is written in a cursive, flowing style. Below the signature, there is a horizontal line that spans the width of the text.

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

10 March 2017

ROHAN COMMODITIES INTERNATIONAL LIMITED

Registered number: 02906883

**Abbreviated Balance Sheet
as at 30 June 2016**

	Notes	2016 £	2015 £
Fixed assets			
Intangible assets	2	20,417	27,417
Tangible assets	3	115,163	89,749
Investments	4	33,534	33,534
		<u>169,114</u>	<u>150,700</u>
Current assets			
Stocks		57,769	52,279
Debtors		141,822	116,082
Cash at bank and in hand		37,011	47,543
		<u>236,602</u>	<u>215,904</u>
Creditors: amounts falling due within one year		<u>(299,831)</u>	<u>(277,464)</u>
Net current liabilities		<u>(63,229)</u>	<u>(61,560)</u>
Total assets less current liabilities		<u>105,885</u>	<u>89,140</u>
Creditors: amounts falling due after more than one year		<u>(45,481)</u>	<u>(56,822)</u>
Net assets		<u><u>60,404</u></u>	<u><u>32,318</u></u>
Capital and reserves			
Called up share capital	6	2	2
Profit and loss account		60,402	32,316
Shareholders' funds		<u><u>60,404</u></u>	<u><u>32,318</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 10 March 2017

ROHAN COMMODITIES INTERNATIONAL LIMITED

Notes to the Abbreviated Accounts for the year ended 30 June 2016

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 diminution 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 2016

2 Intangible fixed assets **£**

Cost

At 1 July 2015	140,000
At 30 June 2016	<u>140,000</u>

Amortisation

At 1 July 2015	112,583
Provided during the year	<u>7,000</u>
At 30 June 2016	<u>119,583</u>

Net book value

At 30 June 2016	<u><u>20,417</u></u>
At 30 June 2015	<u><u>27,417</u></u>

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

3 Tangible fixed assets **£**

Cost

At 1 July 2015	358,456
Additions	<u>389</u>
At 30 June 2016	<u>358,845</u>

Depreciation

At 1 July 2015	268,707
Charge/credit for the year	<u>(25,025)</u>
At 30 June 2016	<u>243,682</u>

Net book value

At 30 June 2016	<u><u>115,163</u></u>
At 30 June 2015	<u><u>89,749</u></u>

ROHAN COMMODITIES INTERNATIONAL LIMITED
Notes to the Abbreviated Accounts
for the year ended 30 June 2016

4 Investments **£**

Cost

At 1 July 2015 33,534

At 30 June 2016 33,534

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

Company	Shares held		Capital and	Profit (loss)
	Class	%	reserves	for the year
			£	£
Middlesex Broadcasting Corp. Ltd (year end 31 July 2015)	Ordinary	20	(845,454)	(1,693)
MATV Broadcasting Ltd (year ended 31 October 2015)	Ordinary	20	44,118	8,944

5 Loans

2016

2015

£

£

Creditors include:

Amounts falling due for payment after more than five years 1,000 22,822

Secured bank loans 55,481 65,322

6 Share capital

**Nominal
value**

**2016
Number**

**2016
£**

**2015
£**

Allotted, called up and fully paid:
Ordinary shares

£1 each

2

2

2