Registration number: 05767521

Rostherne Investments Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 July 2014

Rostherne Investments Limited
Contents

Abbreviated Balance Sheet	1
Notes to the Abbreviated Accounts	2 to 3

Rostherne Investments Limited
(Registration number: 05767521)
Abbreviated Balance Sheet at 31 July 2014

	Note		2014		2013
		£	£	£	£
Fixed assets					
Tangible fixed assets			270,000		235,000
Current assets					
Debtors		1,322		1,311	
Cash at bank and in hand		6,946		5,914	
		8,268		7,225	
Creditors: Amounts falling due within one year		(262,387)		(253,774)	
Net current liabilities			(254,119)		(246,549)
Net assets/(liabilities)			15,881		(11,549)
Capital and reserves					
Called up share capital	3	100		100	
Revaluation reserve		52,355		17,355	
Profit and loss account		(36,574)		(29,004)	
			15,881		(11,549)

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).
For the year ending 31 July 2014 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Approved by the Board on 23 April 2015 and signed on its behalf by:

.....	.....
Mr R Gibbs	Mrs G Gibbs
Director	Director

The notes on pages 2 to 3 form an integral part of these financial statements.

Rostherne Investments Limited
Notes to the Abbreviated Accounts for the Year Ended 31 July 2014

1 **Accounting policies**

Basis of preparation

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).

Turnover

Turnover represents amounts chargeable in respect of rents to tennants.

Investment properties

Certain of the company's properties are held for long-term investment. Investment properties are accounted for in accordance with the FRSSE, as follows: No depreciation is provided in respect of investment properties and they are revalued annually. The surplus or deficit on revaluation is transferred to the revaluation reserve unless a deficit below original cost, or its reversal, on an individual investment property is expected to be permanent, in which case it is recognised in the profit and loss account for the year. This treatment as regards the company's investment properties may be a departure from the requirements of the Companies Act concerning the depreciation of fixed assets. However, these properties are not held for consumption but for investment and the directors consider that systematic annual depreciation would be inappropriate. The accounting policy adopted is therefore necessary for the financial statements to give a true and fair view. Depreciation or amortisation is only one of many factors reflected in the annual valuation and the amount which might otherwise have been shown cannot be separately identified or quantified.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 August 2013	235,000	235,000
Revaluations	35,000	35,000
At 31 July 2014	270,000	270,000
Depreciation		
At 31 July 2014	-	-
Net book value		
At 31 July 2014	270,000	270,000
At 31 July 2013	235,000	235,000

3 Share capital

Allotted, called up and fully paid shares

	2014		2013	
	No.	£	No.	£
Ordinary shares of £1 each	100	100	100	100

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.