

Company No. 06344708

**A P ROCHE LIMITED**

**ABBREVIATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2010**

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COMPANIES HOUSE

## **A P Roche Limited**

Abbreviated Report and Accounts for the year ended 31 March 2010

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**A P Roche Limited**

Abbreviated Balance Sheet as at 31 March 2010

|                                              | Notes | £                      | 2010<br>£             | £                      | 2009<br>£             |
|----------------------------------------------|-------|------------------------|-----------------------|------------------------|-----------------------|
| <b>Fixed Assets</b>                          |       |                        |                       |                        |                       |
| Intangible Assets                            | 4     |                        | <b>2,500</b>          |                        | 5,000                 |
| Tangible Assets                              | 5.    |                        | <u><b>647</b></u>     |                        | <u>772</u>            |
|                                              |       |                        | <b>3,147</b>          |                        | <b>5,772</b>          |
| <b>Current Assets</b>                        |       |                        |                       |                        |                       |
| Stock                                        |       | <b>493</b>             |                       | <b>4,561</b>           |                       |
| Debtors                                      | 6     | <b>594</b>             |                       | <b>2,439</b>           |                       |
| Deposits & Cash                              |       | <b>2,607</b>           |                       | -                      |                       |
| Bank Account                                 |       | <u><b>13,654</b></u>   |                       | <u><b>30,962</b></u>   |                       |
|                                              |       | <b>17,348</b>          |                       | <b>37,962</b>          |                       |
| <b>Creditors:</b>                            |       |                        |                       |                        |                       |
| Amounts falling due within one year          | 7     | <u><b>(20,027)</b></u> |                       | <u><b>(42,936)</b></u> |                       |
| <b>Net Current Assets (Liabilities)</b>      |       |                        | <u><b>(2,679)</b></u> |                        | <u><b>(4,974)</b></u> |
| <b>Total Assets less Current Liabilities</b> |       |                        | <b>468</b>            |                        | <b>798</b>            |
| <b>Creditors: Liabilities after one year</b> |       |                        | -                     |                        | -                     |
|                                              |       |                        | <u><b>468</b></u>     |                        | <u><b>798</b></u>     |
| <b>Capital &amp; Reserves</b>                |       |                        |                       |                        |                       |
| Called up share capital                      | 8     |                        | <b>100</b>            |                        | <b>100</b>            |
| Profit and Loss account                      | 8     |                        | <b>368</b>            |                        | <b>698</b>            |
|                                              |       |                        | <u><b>468</b></u>     |                        | <u><b>798</b></u>     |

For the year ending 31 March 2010 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

**Directors' responsibilities**

- i) the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- ii) the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts,

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime

Approved by the Directors on 18<sup>th</sup> November 2010 and signed on behalf of the Board by

Ashley Paul Roche  
Director



## A P Roche Limited

### Notes to the Accounts

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#### 1 Accounting policies

##### a Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards, and in accordance with the Financial Reporting Standard for Smaller Entities (effective 6 April 2008)

##### b Turnover

Turnover represents the total invoice value, excluding value added tax

The Turnover and profit or loss before taxation is attributable to the principle activity of the company which is that of builders and window contractors

All sales arose from operations in the United Kingdom

##### c Amortisation

Acquired goodwill is written off in equal instalments over its estimated useful economic life of 4 years

##### d Depreciation

Company policy is, to provide for depreciation on tangible fixed assets at the following annual rates in order to write off the cost less residual value of each asset over its estimated useful life

|                                  |                   |
|----------------------------------|-------------------|
| Plant and Machinery              | 25% Straight Line |
| Fixtures, fittings and equipment | 25% Straight Line |

##### e Deferred Taxation

There were no material timing differences in the year ended 31 March 2010 and hence no provision for deferred taxation is required

##### f Stock and work in progress

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

| 2 | Operating Profit / (Loss)                                    | 2010<br>£ | 2009<br>£ |
|---|--------------------------------------------------------------|-----------|-----------|
|   | Operating Profit / (Loss) is stated after charging           |           |           |
|   | Amortisation and other amounts written off intangible assets | 2,500     | 2,500     |
|   | Depreciation and other amounts written off tangible assets   | 317       | 271       |
|   | Directors' Remuneration                                      | 5,700     | 5,400     |

#### 3 Tax

The Company has a liability to Corporation Tax of £6,535 for the year (2009 £6,613)

**A P Roche Limited**  
Notes to the Accounts (cont'd)

|    |                                                     |                       |                    |
|----|-----------------------------------------------------|-----------------------|--------------------|
| 4. | <b>Intangible Fixed Assets</b>                      | <b>Goodwill<br/>£</b> | <b>Total<br/>£</b> |
|    | <b>Cost:</b>                                        |                       |                    |
|    | At 1 <sup>st</sup> April 2009                       | 10,000                | 10,000             |
|    | Additions                                           | -                     | -                  |
|    | <b>Balance at 31<sup>st</sup> March 2010</b>        | <b>10,000</b>         | <b>10,000</b>      |
|    | <b>Amortisation:</b>                                |                       |                    |
|    | At 1 <sup>st</sup> April 2009                       | 5,000                 | 5,000              |
|    | Charge for period                                   | 2,500                 | 2,500              |
|    | <b>Balance at 31<sup>st</sup> March 2010</b>        | <b>7,500</b>          | <b>7,500</b>       |
|    | <b>Net Book Value at 31<sup>st</sup> March 2010</b> | <b>2,500</b>          | <b>2,500</b>       |
|    | Net Book Value at 31 <sup>st</sup> March 2009       | 5,000                 | 5,000              |

  

|    |                                                     |                                |                                                 |                    |
|----|-----------------------------------------------------|--------------------------------|-------------------------------------------------|--------------------|
| 5. | <b>Tangible Fixed Assets</b>                        | <b>Plant and<br/>Machinery</b> | <b>Fixtures,<br/>fittings and<br/>equipment</b> | <b>Total<br/>£</b> |
|    | <b>Cost:</b>                                        |                                |                                                 |                    |
|    | At 1 <sup>st</sup> April 2009                       | 352                            | 728                                             | 1,080              |
|    | Additions                                           | 150                            | 42                                              | 192                |
|    | <b>Balance at 31<sup>st</sup> March 2010</b>        | <b>502</b>                     | <b>770</b>                                      | <b>1,272</b>       |
|    | <b>Depreciation:</b>                                |                                |                                                 |                    |
|    | At 1 <sup>st</sup> April 2009                       | 125                            | 183                                             | 308                |
|    | Charge for period                                   | 125                            | 192                                             | 317                |
|    | <b>Balance at 31<sup>st</sup> December 2009</b>     | <b>250</b>                     | <b>375</b>                                      | <b>625</b>         |
|    | <b>Net Book Value at 31<sup>st</sup> March 2010</b> | <b>252</b>                     | <b>395</b>                                      | <b>647</b>         |
|    | Net Book Value at 31 <sup>st</sup> March 2009       | 227                            | 545                                             | 772                |

  

|   |                             |                   |                   |
|---|-----------------------------|-------------------|-------------------|
| 6 | <b>Debtors</b>              | <b>2010<br/>£</b> | <b>2009<br/>£</b> |
|   | Trade debtors               | 148               | 953               |
|   | Other Debtors & Prepayments | 448               | 1,486             |
|   |                             | <b>594</b>        | <b>2,439</b>      |

**A P Roche Limited**  
Notes to the Accounts (cont'd)

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|           |                                       |               |               |
|-----------|---------------------------------------|---------------|---------------|
| <b>7.</b> | <b>Creditors</b>                      | <b>2010</b>   | <b>2009</b>   |
|           |                                       | <b>£</b>      | <b>£</b>      |
|           | Creditors Under 1 Year                |               |               |
|           | Trade Creditors                       | <b>524</b>    | 8,512         |
|           | Accruals                              | <b>750</b>    | 850           |
|           | Payments received on account          | -             | 3,900         |
|           | VAT                                   | -             | -             |
|           | Corporation Tax                       | <b>6,153</b>  | 6,609         |
|           | Other taxes and social security costs | -             | -             |
|           | Director's accounts                   | -             | 15,465        |
|           | Other creditors                       | <b>12,600</b> | <b>7,600</b>  |
|           |                                       | <b>20,027</b> | <b>42,936</b> |
|           | Creditors Over 1 Year                 | -             | -             |

|          |                                             |                 |             |
|----------|---------------------------------------------|-----------------|-------------|
| <b>8</b> | <b>Called up Share Capital and Reserves</b> | <b>2010</b>     | <b>2009</b> |
|          |                                             | <b>£</b>        | <b>£</b>    |
|          | <b>Called up Share Capital</b>              |                 |             |
|          | Authorised                                  |                 |             |
|          | 1,000 ordinary shares of £1 each            | <b>1,000</b>    | 1,000       |
|          | Allotted issued and fully paid              |                 |             |
|          | 100 ordinary shares of £1 each              | <b>100</b>      | 100         |
|          | <b>Reserves</b>                             |                 |             |
|          | Opening reserve account                     | <b>698</b>      | 818         |
|          | Retained profit for the year                | <b>24,670</b>   | 22,880      |
|          | Dividends                                   | <b>(25,000)</b> | (23,000)    |
|          | Closing reserve account                     | <b>368</b>      | 698         |