REGISTERED NUMBER: 07089821 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2017

FOR

ROF PAT TESTING LIMITED

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FOR THE YEAR ENDED 31ST MARCH 2017

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ROF PAT TESTING LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 31ST MARCH 2017

DIRECTORS:	Mr A D Adcock Mr D J Sheldon Mr J W Smith
REGISTERED OFFICE:	11 Stratford Road Shirley Solihull West Midlands B90 3LU
REGISTERED NUMBER:	07089821 (England and Wales)
ACCOUNTANTS:	Hawkins & Co. Chartered Certified Accountants 11 Stratford Road Shirley Solihull West Midlands B90 3LU
BANKERS:	Barclays Bank plc P O Box 85 201 Stratford Road Shirley Solihull West Midlands B90 3AT

BALANCE SHEET
31ST MARCH 2017

	Notes	2017 £	£	2016 £	£
FIXED ASSETS					
Tangible assets	4		13,212		7,857
CURRENT ASSETS					
Debtors	5	41,981		31,498	
Cash at bank		11,063		12,000	
		53,044		43,498	
CREDITORS					
Amounts falling due within one year	6	39,657		28,149	
NET CURRENT ASSETS			13,387		15,349
TOTAL ASSETS LESS CURRENT LIABILITIES			26,599		23,206
CREDITORS					
Amounts falling due after more than one year	7		(5,671)		-
PROVISIONS FOR LIABILITIES	8		-		(252)
NET ASSETS			20,928		22,954
CAPITAL AND RESERVES					
Called up share capital	9		4		4
Retained earnings			20,924		22,950
SHAREHOLDERS' FUNDS			20,928		22,954

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2017 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 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 Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
31ST MARCH 2017

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors on 8th December 2017 and were signed on its behalf by:

Mr D J Sheldon - Director

Mr J W Smith - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2017

1. STATUTORY INFORMATION

ROF PAT Testing Limited is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover
Turnover represents net sales of goods and services provided in the accounting period, including amounts recoverable on contracts and excluding value added tax.

Amounts recoverable on contracts are services provided by the end of the accounting period but not invoiced at that time. They are calculated at sales values and shown on the Balance Sheet as part of debtors.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery	- 20% on reducing balance
Motor vehicles	- 20% on reducing balance
Computer equipment	- 20% on reducing balance

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments
Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

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2. **ACCOUNTING POLICIES - continued**

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 3 .

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1st April 2016	5,014	8,785	329	14,128
Additions	-	10,991	-	10,991
Disposals	-	(8,785)	-	(8,785)
At 31st March 2017	5,014	10,991	329	16,334
DEPRECIATION				
At 1st April 2016	1,922	4,147	202	6,271
Charge for year	618	355	25	998
Eliminated on disposal	-	(4,147)	-	(4,147)
At 31st March 2017	2,540	355	227	3,122
NET BOOK VALUE				
At 31st March 2017	2,474	10,636	102	13,212
At 31st March 2016	3,092	4,638	127	7,857

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4. **TANGIBLE FIXED ASSETS - continued**

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Motor vehicles £
COST	
At 1st April 2016	2,290
Additions	10,991
Disposals	(2,290)
At 31st March 2017	10,991
DEPRECIATION	
At 1st April 2016	702
Charge for year	355
Eliminated on disposal	(702)
At 31st March 2017	355
NET BOOK VALUE	
At 31st March 2017	10,636
At 31st March 2016	1,588

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2017 £	2016 £
Trade debtors	41,205	27,179
Amounts recoverable on contracts	-	3,559
Other debtors	776	760
	41,981	31,498

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2017 £	2016 £
Hire purchase contracts	3,471	653
Trade creditors	17,393	7,785
Taxation and social security	16,176	16,447
Other creditors	2,617	3,264
	39,657	28,149

7. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2017 £	2016 £
Hire purchase contracts	5,671	-

continued...

8. PROVISIONS FOR LIABILITIES

	2016 £
Deferred tax	
Accelerated capital allowances	252

	Deferred tax £
Balance at 1st April 2016	252
Credit to Income Statement during year	(651)
Balance at 31st March 2017	(399)

9. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2017 £	2016 £
1	A ordinary	£1	1	1
2	B ordinary	£1	2	2
1	C ordinary	£1	1	1
			4	4

10. RELATED PARTY DISCLOSURES

During the year, total dividends of £32,632 (2016 - £33,635) were paid to the directors .

11. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is Mr D J Sheldon.

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.