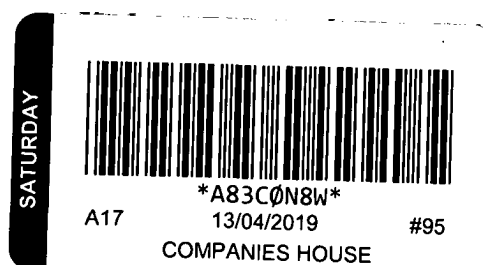


Registered number
08609321

Amended Accounts

Roquebrune Limited
Pages for filing with registrar
31 July 2018



Roquebrune Limited
Registered number:
Balance Sheet
as at 31 July 2018

08609321

	Notes	2018 £	2017 £
Fixed assets			
Intangible assets	3	21,679	25,201
Tangible assets	4	<u>31,218</u>	<u>45,281</u>
		52,897	70,482
Current assets			
Stocks		19,746	11,998
Debtors	5	107,060	142,540
Cash at bank and in hand		<u>6,982</u>	<u>46,197</u>
		133,788	200,735
Creditors: amounts falling due within one year	6	(176,052)	(210,690)
Net current liabilities		<u>(42,264)</u>	<u>(9,955)</u>
Net assets		<u>10,633</u>	<u>60,527</u>
Capital and reserves			
Called up share capital		99	99
Profit and loss account		10,534	60,428
Shareholders' funds		<u>10,633</u>	<u>60,527</u>

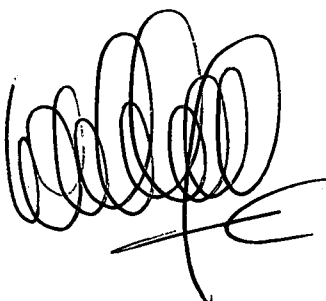
The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The 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 and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

W Lecocq
 Director
 Approved by the board on 6 April 2019



Roquebrune Limited
Notes to the Accounts
for the year ended 31 July 2018

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	15% straight line depreciation
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Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Roquebrune Limited
Notes to the Accounts
for the year ended 31 July 2018

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

Roquebrune Limited
Notes to the Accounts
for the year ended 31 July 2018

2 Employees

	2018 Number	2017 Number
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Average number of persons employed by the company

21

19

3 Intangible fixed assets

£

Goodwill:

Cost

At 1 August 2017

38,702

At 31 July 2018

38,702

Amortisation

At 1 August 2017

13,501

Provided during the year

3,522

At 31 July 2018

17,023

Net book value

At 31 July 2018

21,679

At 31 July 2017

25,201

A lease premium is being written off in equal annual instalments over its estimated economic life of 11 years.

Roquebrune Limited
Notes to the Accounts
for the year ended 31 July 2018

4 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 August 2017	93,719
At 31 July 2018	<u>93,719</u>
Depreciation	
At 1 August 2017	48,438
Charge for the year	<u>14,063</u>
At 31 July 2018	<u>62,501</u>
Net book value	
At 31 July 2018	<u>31,218</u>
At 31 July 2017	<u>45,281</u>

5 Debtors

	2018 £	2017 £
Trade debtors	13,313	14,249
Other debtors	<u>93,747</u>	<u>128,291</u>
	<u>107,060</u>	<u>142,540</u>

6 Creditors: amounts falling due within one year

	2018 £	2017 £
Trade creditors	104,192	53,218
Taxation and social security costs	47,688	34,007
Other creditors	<u>24,172</u>	<u>123,465</u>
	<u>176,052</u>	<u>210,690</u>

7 Other financial commitments

	2018 £	2017 £
Total future minimum payments under non-cancellable operating leases	<u>367,500</u>	<u>426,300</u>

8 Related party transactions

Coulombaud

A business, controlled by Mr M W Waterson a director and shareholder of the company, supplied goods to the company during the year amounting to £12,534 (2017: £22,678), at the year end the company owed £2,058 (2017: £6,609) to Coulombaud.

Roquebrune Limited
Notes to the Accounts
for the year ended 31 July 2018

9 Controlling party

There is no single ultimate controlling party.

10 Other information

Roquebrune Limited is a private company limited by shares and incorporated in England. Its registered office is:

147 Upper Richmond Rd
Wandsworth
London
SW15 2TX