

ROKPA DEVELOPMENTS LIMITED

COMPANY REGISTERED NUMBER 148413 (SCOTLAND)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2000

INDEX

PAGE

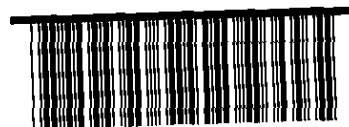
BALANCE SHEET

1

NOTES TO THE FINANCIAL STATEMENTS

2

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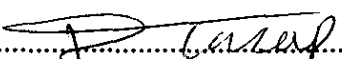
ROKPA DEVELOPMENTS LIMITED
BALANCE SHEET AT 31 DECEMBER 2000

	NOTES	2000		1999	
		£	£	£	£
FIXED ASSETS					
Tangible assets	2		4,029		5,788
CURRENT ASSETS					
Stock		49,999		50,758	
Debtors		2,491		4,848	
Cash at Bank and in Hand		8,877		142	
		<u>61,367</u>		<u>55,748</u>	
CREDITORS - amounts falling due within one year		<u>(63,357)</u>		<u>(58,991)</u>	
NET CURRENT ASSETS (LIABILITIES)			(1,990)		(3,243)
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>2,039</u>		<u>2,545</u>
			=====		=====
REPRESENTED BY:					
CAPITAL AND RESERVES					
Called up share capital	3		2		2
Profit and loss account			2,037		2,543
SHAREHOLDERS' FUNDS			<u>2,039</u>		<u>2,545</u>
			=====		=====

- a) The company is entitled to take advantage of the total exemption from audit given by Section 249A(1) of the Companies Act 1985 for the year ended 31 December 2000.
- b) No notice has been deposited with the company under Section 249B(2) of that Act requiring an audit to be carried out, and
- c) The directors acknowledge their responsibilities for
- i) ensuring the company keeps accounting records which comply with Section 221 of the Companies Act 1985, and
 - ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with Section 226 of the Companies Act 1985.

The financial statements have been prepared in accordance with the special provision of Part VII of the Companies Act 1985 relating to small companies.

Approved by the Board of Directors on 6 August 2001 and signed on their behalf by

.......... (Director).

The notes on page 2 form part of these financial statements.

ROKPA DEVELOPMENTS LIMITED
FINANCIAL STATEMENTS FOR THE YEAR
TO 31 DECEMBER 2000

NOTES TO THE BALANCE SHEET

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention.

Tangible fixed assets

Depreciation is provided on the plant and equipment and is calculated at 20% per annum using the straight-line method, to write off the cost, less estimated residual value, of each asset over its expected useful economic life. Depreciation is provided on the refurbishment works at 20% per annum using the straight-line method.

Stocks

Stocks are stated at the lower of cost and net realisable value. Cost is based on replacement cost at 31 December 2000.

2. TANGIBLE FIXED ASSETS

	Plant & Equipment	Refurbish -ment	Total
Cost:	£	£	
Opening balance as at 1 January 2000	6,908	5,112	12,020
Additions in the period	213	-	213
Disposals	-	-	-
As at 31 December 2000	<u>7,121</u>	<u>5,112</u>	<u>12,233</u>
Depreciation:			
Opening balance as at 1 January 2000	3,573	2,659	6,232
Provided during the period	1,154	818	1,972
As at 31 December 2000	<u>4,727</u>	<u>3,477</u>	<u>8,204</u>
Net book value as at 31 December 2000	2,394	1,635	4,029
	=====	=====	=====
Net book value as at 1 January 2000	3,335	2,453	5,788
	=====	=====	=====

3. CALLED UP SHARE CAPITAL

	Authorised	Allotted and fully paid
	£	£
Ordinary shares of £1 each - as at 1 January 2000	1,000	2
and at 31 December 2000	=====	==