

Registered number
SC452018

Roskena Ltd

Abbreviated Accounts

30 June 2016

Bolland and Burke
Chartered Accountants

Roskena Ltd

Chartered Accountants' report to the board of directors on the preparation of the unaudited abbreviated accounts of Roskena Ltd for the year ended 30 June 2016

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Roskena Ltd for the year ended 30 June 2016 which comprise of the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements.

Our work has been undertaken in accordance with AAF 2/10.

Bolland & Burke
Chartered Accountants
2nd Floor
11 Rutland Street
Edinburgh
EH1 2DQ

21 February 2017

Roskena Ltd**Registered number:** SC452018**Abbreviated Balance Sheet****as at 30 June 2016**

	Notes	2016 £	2015 £
Current assets			
Debtors	27,509	21,125	
Cash at bank and in hand	183,529	127,138	
	<u>211,038</u>	<u>148,263</u>	
Creditors: amounts falling due within one year	(31,085)	(27,599)	
Net current assets		<u>179,953</u>	<u>120,664</u>
Net assets		<u>179,953</u>	<u>120,664</u>
Capital and reserves			
Called up share capital	2	100	100
Profit and loss account		179,853	120,564
Shareholders' funds		<u>179,953</u>	<u>120,664</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 in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Oliver Kennedy

Director

Approved by the board on 21 February 2017

Roskena Ltd

Notes to the Abbreviated Accounts for the year ended 30 June 2016

1 Accounting policies

Basis of preparation

The accounts 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 the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Stocks

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

2 Share capital	Nominal value	2016 Number	2016 £	2015 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	100	100	100
	Nominal value	Number	Amount £	
Shares issued during the period:				
Ordinary shares	£1 each	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.