

A. & H. (Rochester) Limited

Annual Report and Unaudited Filleted Abridged Financial Statements
for the Year Ended 31 March 2019

A. & H. (Rochester) Limited

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A. & H. (Rochester) Limited**(Registration number: 04599025)****Abridged Balance Sheet as at 31 March 2019**

	Note	2019 £	2018 £
Fixed assets			
Intangible assets	<u>4</u>	9,000	11,250
Tangible assets	<u>5</u>	<u>231,054</u>	<u>239,467</u>
		<u>240,054</u>	<u>250,717</u>
Current assets			
Stocks		24,005	19,598
Debtors		14,145	9,123
Cash at bank and in hand		<u>96,636</u>	<u>65,790</u>
		134,786	94,511
Creditors: Amounts falling due within one year		<u>(151,459)</u>	<u>(123,078)</u>
Net current liabilities		<u>(16,673)</u>	<u>(28,567)</u>
Total assets less current liabilities		223,381	222,150
Creditors: Amounts falling due after more than one year		-	(536)
Provisions for liabilities		<u>(5,762)</u>	<u>(6,302)</u>
Net assets		<u>217,619</u>	<u>215,312</u>
Capital and reserves			
Called up share capital		4	4
Profit and loss account		<u>217,615</u>	<u>215,308</u>
Total equity		<u>217,619</u>	<u>215,312</u>

The notes on pages 3 to 5 form an integral part of these abridged financial statements.

A. & H. (Rochester) Limited

(Registration number: 04599025)

Abridged Balance Sheet as at 31 March 2019

For the financial year ending 31 March 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

All of the company's members have consented to the preparation of an Abridged Profit and Loss Account and an Abridged Balance Sheet in accordance with Section 444(2A) of the Companies Act 2006.

Approved and authorised by the Board on 29 November 2019 and signed on its behalf by:

Mrs H A Vermeersch

Director

Mr A Susanna

Director

The notes on pages 3 to 5 form an integral part of these abridged financial statements.

A. & H. (Rochester) Limited

Notes to the Abridged Financial Statements for the Year Ended 31 March 2019

1 General information

The company is a private company limited by share capital incorporated in England.

The address of its registered office is:

29 Stanhope Road
Rochester
Kent
ME2 3EJ

2 Accounting policies

Statement of compliance

These abridged financial statements were prepared in accordance with Financial Reporting Standard 102 Section 1A 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of preparation

These abridged financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Revenue recognition

Turnover represents the amounts, excluding value added tax, derived from the provision of goods and services to customers during the year.

Tax

The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

Deferred tax is recognised on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements and on unused tax losses or tax credits in the company. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date.

The carrying amount of deferred tax assets are reviewed at each reporting date and a valuation allowance is set up against deferred tax assets so that the net carrying amount equals the highest amount that is more likely than not to be recovered based on current or future taxable profit.

Tangible assets

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Land and buildings	2% straight line
Furniture and fittings	25% reducing balance

Goodwill

Goodwill is initially recognised as an asset at cost and is subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

A. & H. (Rochester) Limited

Notes to the Abridged Financial Statements for the Year Ended 31 March 2019

Amortisation

Amortisation is provided on intangible assets so as to write off the cost, less any estimated residual value, over their useful life as follows:

Asset class	Amortisation method and rate
Goodwill	5% straight line

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to sell.

3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 13 (2018 - 13).

A. & H. (Rochester) Limited

Notes to the Abridged Financial Statements for the Year Ended 31 March 2019

4 Intangible assets

	Total £
Cost or valuation	
At 1 April 2018	45,000
At 31 March 2019	45,000
Amortisation	
At 1 April 2018	33,750
Amortisation charge	2,250
At 31 March 2019	36,000
Carrying amount	
At 31 March 2019	9,000
At 31 March 2018	11,250

5 Tangible assets

	Total £
Cost or valuation	
At 1 April 2018	310,948
Additions	2,404
At 31 March 2019	313,352
Depreciation	
At 1 April 2018	71,481
Charge for the year	10,817
At 31 March 2019	82,298
Carrying amount	
At 31 March 2019	231,054
At 31 March 2018	239,467

6 Financial commitments, guarantees and contingencies

The total amount of financial commitments not included in the balance sheet is £4,274 (2018 - £5,574).

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.