

**Registered Number 04683486**

**ROMAN PROJECTS LIMITED**

**Abbreviated Accounts**

**31 March 2015**

## Abbreviated Balance Sheet as at 31 March 2015

	Notes	2015 £	2014 £
<b>Fixed assets</b>			
Tangible assets	2	17,044	1,000
		<u>17,044</u>	<u>1,000</u>
<b>Current assets</b>			
Stocks		1,000	3,000
Debtors		5,014	8,656
Cash at bank and in hand		6,151	2,315
		<u>12,165</u>	<u>13,971</u>
<b>Creditors: amounts falling due within one year</b>		(14,022)	(13,912)
<b>Net current assets (liabilities)</b>		<u>(1,857)</u>	<u>59</u>
<b>Total assets less current liabilities</b>		<u>15,187</u>	<u>1,059</u>
<b>Creditors: amounts falling due after more than one year</b>		(9,456)	0
<b>Provisions for liabilities</b>		(3,409)	(200)
<b>Total net assets (liabilities)</b>		<u>2,322</u>	<u>859</u>
<b>Capital and reserves</b>			
Called up share capital	3	100	100
Profit and loss account		2,222	759
<b>Shareholders' funds</b>		<u>2,322</u>	<u>859</u>

- For the year ending 31 March 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 18 August 2015

And signed on their behalf by:

**Mr Andrew Davies, Director**

**Notes to the Abbreviated Accounts for the period ended 31 March 2015****1 Accounting Policies****Basis of measurement and preparation of accounts**

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 policy**

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

**Tangible assets depreciation policy**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated

residual value, over their expected useful economic life as follows:

Asset class Depreciation method and rate

Fixtures, fittings and equipment 15% straight line

Motor vehicles 25% straight line

**Valuation information and policy**

Work in progress

Work in progress is valued at the lower of cost and net realisable value, after due regard for obsolete and slow

moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling

costs. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

**Other accounting policies**

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of

certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date,

except as required by the FRSSE.

Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are

expected to reverse, based on the tax rates and law enacted at the balance sheet date.

Hire purchase and leasing

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the

lease term.

Assets held under finance leases, which are leases where substantially all the risks and rewards of ownership of

the asset have passed to the company, are capitalised in the balance sheet as tangible fixed assets

and are depreciated over the shorter of the lease term and their useful lives. The capital elements of future obligations under the leases are included as liabilities in the balance sheet. The interest element of the rental obligation is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding. Assets held under hire purchase agreements are capitalised as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital element of future finance payments is included within creditors. Finance charges are allocated to accounting periods over the length of the contract and represent a constant proportion of the balance of capital repayments outstanding.

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

**Where shares**

are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

## 2 **Tangible fixed assets**

	£
<b>Cost</b>	
At 1 April 2014	14,126
Additions	16,675
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2015	<u>30,801</u>
<b>Depreciation</b>	
At 1 April 2014	13,126
Charge for the year	631
On disposals	-
At 31 March 2015	<u>13,757</u>
<b>Net book values</b>	
At 31 March 2015	<u>17,044</u>
At 31 March 2014	<u>1,000</u>

### 3 **Called Up Share Capital**

Allotted, called up and fully paid:

	<i>2015</i>	<i>2014</i>
	<i>£</i>	<i>£</i>
100 Ordinary shares of £1 each	100	100

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