
ROOFTOP SOLUTIONS AND CONSULTANCY SERVICES LIMITED

**ABBREVIATED ACCOUNTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2008**

WEDNESDAY



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COMPANIES HOUSE

ROOFTOP SOLUTIONS AND CONSULTANCY SERVICES LIMITED

INDEPENDENT AUDITORS' REPORT TO ROOFTOP SOLUTIONS AND CONSULTANCY SERVICES LIMITED UNDER SECTION 247B OF THE COMPANIES ACT 1985

We have examined the abbreviated accounts of Rooftop Solutions and Consultancy Services Limited for the Period ended 30 September 2008 set out on pages 2 to 5, together with the financial statements of the company for the Period ended 30 September 2008 prepared under section 226 of the Companies Act 1985.

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITORS

The directors are responsible for preparing the abbreviated accounts in accordance with section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246 (5) and (6) of the Act to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with those provisions and to report our opinion to you.

BASIS OF OPINION

We conducted our work in accordance with Bulletin 2006/3 'The special Auditors' report on abbreviated accounts in the United Kingdom' issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

OPINION

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts on pages 2 to 5 have been properly prepared in accordance with those provisions.



M E Skuce
For and on behalf of

DUCE

Chartered Certified Accountants
Registered Auditors

Manor House
35 St Thomas's Road
Chorley
Lancashire
PR7 1HP

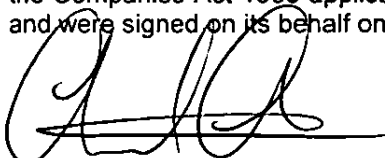
31 December 2008

ROOFTOP SOLUTIONS AND CONSULTANCY SERVICES LIMITED

**ABBREVIATED BALANCE SHEET
AS AT 30 SEPTEMBER 2008**

	Note	£	2008 £
FIXED ASSETS			
Tangible fixed assets	2		40,151
CURRENT ASSETS			
Stocks		71,667	
Debtors		235,379	
		<u>307,046</u>	
CREDITORS: amounts falling due within one year	3	<u>(286,597)</u>	
NET CURRENT ASSETS			<u>20,449</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>60,600</u>
CREDITORS: amounts falling due after more than one year	4		<u>(44,146)</u>
PROVISIONS FOR LIABILITIES			
Deferred tax			<u>(5,370)</u>
NET ASSETS			<u>11,084</u>
CAPITAL AND RESERVES			
Called up share capital	5		100
Profit and loss account			<u>10,984</u>
SHAREHOLDERS' FUNDS			<u>11,084</u>

The abbreviated accounts, which have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 applicable to small companies, were approved and authorised for issue by the board and were signed on its behalf on 31 December 2008.



C Openshaw
Director

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

ROOFTOP SOLUTIONS AND CONSULTANCY SERVICES LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE PERIOD ENDED 30 SEPTEMBER 2008

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with applicable accounting standards.

1.2 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied, exclusive of Value Added Tax and trade discounts.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

S/Term Leasehold Property	-	10%	straight line
Motor vehicles	-	25%	reducing balance
Office equipment	-	25%	reducing balance

1.4 Leasing and hire purchase

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the Profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

1.5 Operating leases

Rentals under operating leases are charged on a straight line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the period until the date the rent is expected to be adjusted to the prevailing market rate.

1.6 Stocks and work in progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

ROOFTOP SOLUTIONS AND CONSULTANCY SERVICES LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE PERIOD ENDED 30 SEPTEMBER 2008

1. ACCOUNTING POLICIES (continued)

1.7 Deferred taxation

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are discounted.

2. TANGIBLE FIXED ASSETS

	£
Cost	
At 1 October 2007	-
Additions	43,402
	<hr/>
At 30 September 2008	43,402
	<hr/>
Depreciation	
At 1 October 2007	-
Charge for the Period	3,251
	<hr/>
At 30 September 2008	3,251
	<hr/>
Net book value	
At 30 September 2008	40,151
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3. CREDITORS: Amounts falling due within one year

Obligations under finance leases and hire purchase contracts are secured on the assets to which they relate. The bank loan is secured by a Department of Trade and Industry loan guarantee of £52,500 and a debenture held over the assets of the company.

4. CREDITORS: Amounts falling due after more than one year

ROOFTOP SOLUTIONS AND CONSULTANCY SERVICES LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE PERIOD ENDED 30 SEPTEMBER 2008

Obligations under finance leases and hire purchase contracts are secured on the assets to which they relate. The bank loan is secured by a Department of Trade and Industry loan guarantee of £52,500 and a debenture held over the assets of the company.

5. SHARE CAPITAL

	2008 £
Authorised	
10,000 Ordinary shares of £1 each	10,000
Allotted, called up and fully paid	
100 Ordinary shares of £1 each	100

100 Ordinary shares of £1 each were issued and allotted in the period. The consideration received was par value.