Registration number 06822008

Roper Finishing Solutions Limited

Abbreviated accounts

for the year ended 31 March 2015

Roper Finishing Solutions Limited

Abbreviated balance sheet
as at 31 March 2015

	Notes	2015 £	2015 £	2014 £	2014 £
Fixed assets					
Tangible assets	2		10,766		15,417
Current assets					
Stocks		31,050		10,713	
Debtors		130,782		111,830	
Cash at bank and in hand		205,191		193,011	
		367,023		315,554	
Creditors: amounts falling due within one year		(271,819)		(242,974)	
Net current assets			95,204		72,580
Total assets less current liabilities			105,970		87,997
Provisions for liabilities			(2,153)		(2,613)
Net assets			103,817		85,384
Capital and reserves					
Called up share capital	3		4		2
Profit and loss account			103,813		85,382
Shareholders' funds			103,817		85,384

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

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

Roper Finishing Solutions Limited

Abbreviated balance sheet (continued)

Directors' statements required by Sections 475(2) and (3)
for the year ended 31 March 2015

For the year ended 31 March 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

• 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 abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies .

These accounts were approved by the directors on 25 November 2015, and are signed on their behalf by:

J J Roper
Director J.J. Roper.

Registration number 06822008

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

Notes to the abbreviated financial statements
for the year ended 31 March 2015

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities.

1.3. Research and development

Research expenditure is written off to the profit and loss account in the year in which it is incurred.

1.4. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Leasehold properties	-	Straight line over the life of the lease
Plant and machinery	-	
Motor vehicles	-	25% straight line

1.5. Stock and work in progress

Stock and work in progress are valued at the lower of cost and net realisable value.

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1.6. Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold;

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable;

Deferred tax assets are recognised only to the extent that the directors consider that it is 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 is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

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2. Fixed assets

	Intangible assets	Tangible fixed assets	Total
	£	£	£
Cost			
At 1 April 2014	60,000	64,220	124,220
Additions	-	4,034	4,034
Disposals	-	(7,000)	(7,000)
At 31 March 2015	60,000	61,254	121,254
Depreciation Provision for diminution in value			
At 1 April 2014	60,000	48,803	108,803
On disposals	-	(5,339)	(5,339)
Charge for year	-	7,024	7,024
At 31 March 2015	60,000	50,488	110,488
Net book values			
At 31 March 2015	-	10,766	10,766
At 31 March 2014	-	15,417	15,417

3. Share capital

	2015	2014
	£	£
Allotted, called up and fully paid		
4 Ordinary shares of £1 each	4	2
Equity Shares		
4 Ordinary shares of £1 each	4	2