

REGISTERED NUMBER: 06966216 (England and Wales)

Financial Statements
for the Year Ended 30th September 2018
for
RABC HOLDINGS LIMITED

Attenboroughs (Accountants) Limited
Chartered Certified Accountants
1 Tower House
Tower Centre
Hoddesdon
Hertfordshire
EN11 8UR

**Contents of the Financial Statements
for the year ended 30th September 2018**

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4

RABC HOLDINGS LIMITED
Company Information
for the year ended 30th September 2018

DIRECTOR: R H Ellis

REGISTERED OFFICE: 1 Tower House
Tower Centre
Hoddesdon
Hertfordshire
EN11 8UR

REGISTERED NUMBER: 06966216 (England and Wales)

ACCOUNTANTS: Attenboroughs (Accountants) Limited
Chartered Certified Accountants
1 Tower House
Tower Centre
Hoddesdon
Hertfordshire
EN11 8UR

RABC HOLDINGS LIMITED (REGISTERED NUMBER: 06966216)

**Balance Sheet
30th September 2018**

	Notes	30/9/18 £	£	30/9/17 £	£
FIXED ASSETS					
Investments	3		1,000		1,000
Investment property	4		<u>746,920</u>		<u>350,000</u>
			747,920		351,000
CURRENT ASSETS					
Debtors	5	3,937		85,273	
Cash at bank		<u>1,447,849</u>		<u>1,788,308</u>	
		1,451,786		1,873,581	
CREDITORS					
Amounts falling due within one year	6	<u>9,813</u>		<u>9,416</u>	
NET CURRENT ASSETS			<u>1,441,973</u>		<u>1,864,165</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			2,189,893		2,215,165
PROVISIONS FOR LIABILITIES	7		<u>4,944</u>		<u>5,608</u>
NET ASSETS			<u>2,184,949</u>		<u>2,209,557</u>
CAPITAL AND RESERVES					
Called up share capital	8		2,000		2,000
Retained earnings			<u>2,182,949</u>		<u>2,207,557</u>
SHAREHOLDERS' FUNDS			<u>2,184,949</u>		<u>2,209,557</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th September 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th September 2018 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

The notes form part of these financial statements

Balance Sheet - continued
30th September 2018

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 25th June 2019 and were signed by:

R H Ellis - Director

**Notes to the Financial Statements
for the year ended 30th September 2018**

1. STATUTORY INFORMATION

RABC HOLDINGS LIMITED is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain assets.

Preparation of consolidated financial statements

The financial statements contain information about RABC HOLDINGS LIMITED as an individual company and do not contain consolidated financial information as the parent of a group. The company is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

Investments in subsidiaries

Investments in subsidiary undertakings are recognised at cost.

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Notes to the Financial Statements - continued
for the year ended 30th September 2018

3. FIXED ASSET INVESTMENTS

Shares in
group
undertakings
£**COST**At 1st October 2017
and 30th September 20181,000**NET BOOK VALUE**

At 30th September 2018

1,000

At 30th September 2017

1,000

The company's investments at the Balance Sheet date in the share capital of companies include the following:

Associated company**R & A Building Contractors Limited**

Registered office: 1 Tower House, Tower Centre, Hoddesdon, Hertfordshire, EN11 8UR.

Nature of business: General and Commercial building contractor

	% holding	30/9/18	30/9/17
Class of shares:			
Ordinary	100.00	£	£
Aggregate capital and reserves		281,233	11,299
Profit for the year		<u>334,769</u>	<u>187,094</u>

4. INVESTMENT PROPERTY

Total
£**FAIR VALUE**

At 1st October 2017

350,000

Additions

396,920

At 30th September 2018

746,920**NET BOOK VALUE**

At 30th September 2018

746,920

At 30th September 2017

350,000

Fair value at 30th September 2018 is represented by:

	£
Valuation in 2017	48,737
Cost	<u>698,183</u>
	<u>746,920</u>

Notes to the Financial Statements - continued
for the year ended 30th September 20185. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30/9/18	30/9/17
	£	£
Amounts owed by participating interests	436	81,222
Other debtors	<u>3,501</u>	<u>4,051</u>
	<u>3,937</u>	<u>85,273</u>

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30/9/18	30/9/17
	£	£
Taxation and social security	5,880	5,483
Other creditors	<u>3,933</u>	<u>3,933</u>
	<u>9,813</u>	<u>9,416</u>

7. **PROVISIONS FOR LIABILITIES**

	30/9/18	30/9/17
	£	£
Deferred tax	<u>4,944</u>	<u>5,608</u>
		Deferred tax
		£
Balance at 1st October 2017		5,608
Credit to Income Statement during year		<u>(664)</u>
Balance at 30th September 2018		<u>4,944</u>

8. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:			30/9/18	30/9/17
Number:	Class:	Nominal value:	£	£
2,000	Ordinary	£1	<u>2,000</u>	<u>2,000</u>

9. **RELATED PARTY DISCLOSURES**

On the 21st October 2014 a charge was created over R & A Building Contractors Ltd giving RABC Holdings Ltd a fixed and floating charge over its property and undertaking to secure any amounts owed. At the accounting date the amount outstanding from R & A Building Contractors Ltd was £436.

10. **ULTIMATE CONTROLLING PARTY**

The company is under the control of its director R H Ellis.

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.