

**REGIROCK LTD.
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2019**

Regirock Ltd.
Unaudited Financial Statements
For The Year Ended 30 November 2019

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Regirock Ltd.
Balance Sheet
As at 30 November 2019

Registered number: 9301634

		2019		2018	
	Notes	£	£	£	£
CURRENT ASSETS					
Debtors	3	10,680		11,308	
		10,680		11,308	
Creditors: Amounts Falling Due Within One Year	4	(10,622)		(8,420)	
NET CURRENT ASSETS (LIABILITIES)			58		2,888
TOTAL ASSETS LESS CURRENT LIABILITIES			58		2,888
Creditors: Amounts Falling Due After More Than One Year	5		2,849		(2,872)
NET ASSETS			2,907		16
CAPITAL AND RESERVES					
Called up share capital	6		1		1
Profit and Loss Account			2,906		15
SHAREHOLDERS' FUNDS			2,907		16

For the year ending 30 November 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.
- The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr Sethupathy Balasubramaniam

14/01/2020

Regirock Ltd.
Balance Sheet (continued)
As at 30 November 2019

The notes on pages 3 to 4 form part of these financial statements.

Regirock Ltd.
Notes to the Financial Statements
For The Year Ended 30 November 2019

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows:

3. Debtors

	2019	2018
	£	£
Due within one year		
Trade debtors	21	21
VAT	9,679	10,307
Other taxes and social security	980	980
	<u>10,680</u>	<u>11,308</u>

4. Creditors: Amounts Falling Due Within One Year

	2019	2018
	£	£
Trade creditors	787	787
Bank loans and overdrafts	8,378	6,176
Net wages	1,457	1,457
	<u>10,622</u>	<u>8,420</u>

5. Creditors: Amounts Falling Due After More Than One Year

	2019	2018
	£	£
Bank loans	(2,849)	2,872
	<u>(2,849)</u>	<u>2,872</u>

Regirock Ltd.
Notes to the Financial Statements (continued)
For The Year Ended 30 November 2019

6. Share Capital

	2019	2018
Allotted, Called up and fully paid	1	1
	<u>1</u>	<u>1</u>

7. General Information

Regirock Ltd. is a private company, limited by shares, incorporated in England & Wales, registered number 9301634. The registered office is Suite 122 Ground Floor, Creedwell House, 32 Creedwell Orchard, Taunton, TA4 1JY.

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.