

# ROQUE HOLDINGS LTD

(formerly ALLIED PARTNERS INTERNATIONAL LTD)

Registered Number  
12095019  
(England and Wales)

Unaudited Financial Statements for the Year ended  
31 July 2023

# ROQUE HOLDINGS LTD

## Company Information for the year from 1 August 2022 to 31 July 2023

<b>Director</b>	WILLIAMS, Jon
<b>Company Secretary</b>	WILLIAMS, Laura
<b>Registered Address</b>	20 Market Street  Altrincham WA14 1PF
<b>Registered Number</b>	12095019 (England and Wales)

**ROQUE HOLDINGS LTD**  
**Statement of Financial Position**  
**31 July 2023**

	Notes	2023	2022
		£	£
<b>Fixed assets</b>			
Tangible assets	6	220,230	151,927
		<u>220,230</u>	<u>151,927</u>
<b>Current assets</b>			
Debtors		1,131	79,510
Cash at bank and on hand		159,199	139,804
		<u>160,330</u>	<u>219,314</u>
<b>Creditors amounts falling due within one year</b>		(93,165)	(279,618)
		<u></u>	<u></u>
<b>Net current assets (liabilities)</b>		67,165	(60,304)
<b>Total assets less current liabilities</b>		287,395	91,623
Creditors amounts falling due after one year		(29,381)	(33,836)
		<u></u>	<u></u>
<b>Net assets</b>		<u>258,014</u>	<u>57,787</u>
<b>Capital and reserves</b>			
Called up share capital		2	1
Profit and loss account		258,012	57,786
		<u></u>	<u></u>
<b>Shareholders' funds</b>		<u>258,014</u>	<u>57,787</u>

The company was entitled to exemption from audit for this reporting period 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 Director acknowledges 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. The directors have chosen to not file a copy of the company's profit and loss account.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved and authorised for issue by the Director on 24 April 2024, and are signed on its behalf by:

WILLIAMS, Jon

**Director**

**Registered Company No. 12095019**

# ROQUE HOLDINGS LTD

## Notes to the Financial Statements for the year ended 31 July 2023

### 1. Statutory information

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

### 2. Compliance with applicable reporting framework

The financial statements have been prepared in compliance with FRS 102 Section 1A as it applies to the financial statements for the period and there were no material departures from the reporting standard.

### 3. Principal activities

The principal activities of the company are other professional, scientific and technical activities not elsewhere classified

### 4. Accounting policies

#### Property, plant and equipment policy

Tangible fixed assets are stated at cost or valuation less depreciation. Depreciation is provided on all tangible fixed assets as follows:

	Straight line (years)
Vehicles	5
Office Equipment	3

#### Revenue recognition policy

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. 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.

#### Taxation policy

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

## Foreign currency translation and operations policy

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

## Leases policy

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, and hire purchase contracts are capitalised in the balance sheet. They are depreciated over the shorter of their useful lives or the term of the lease.

## Employee benefits policy

Contributions to defined contribution plans are expensed in the period to which they relate.

## 5. Employee information

	2023	2022
Average number of employees during the year	2	7

## 6. Property, plant and equipment

	Total
	£
<b>Cost or valuation</b>	
At 01 August 22	172,283
Additions	179,542
Disposals	(68,500)
At 31 July 23	<u>283,325</u>
<b>Depreciation and impairment</b>	
At 01 August 22	20,356
Charge for year	46,164
On disposals	(3,425)
At 31 July 23	<u>63,095</u>
<b>Net book value</b>	
At 31 July 23	<u>220,230</u>
At 31 July 22	<u>151,927</u>

## 7. Directors advances, credits and guarantees

	Brought forward	Amount advanced	Amount repaid	Carried forward
	£	£	£	£
WILLIAMS, Jon	67	15,039	15,062	44
	<u>67</u>	<u>15,039</u>	<u>15,062</u>	<u>44</u>

## 8. Finance lease and HP contracts after one year

	2023	2022
	£	£
Finance lease and HP contracts	<u>29,381</u>	<u>33,836</u>

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.