

REGISTERED NUMBER: 12313956 (England and Wales)

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2021**

**FOR**

**ROCI CONSTRUCTION UK LTD**

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**FOR THE YEAR ENDED 30 NOVEMBER 2021**

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**ROCI CONSTRUCTION UK LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30 NOVEMBER 2021**

**DIRECTOR:** Mr X Kaca

**REGISTERED OFFICE:** Flat 16  
472 - 480 West Green Road  
London  
N15 3DA

**REGISTERED NUMBER:** 12313956 (England and Wales)

**ACCOUNTANTS:** Chris Skarparis & Co Ltd  
Chartered Accountants  
2nd Floor  
10(b) Aldermans Hill  
Palmers Green  
London  
N13 4PJ

**ROCI CONSTRUCTION UK LTD (REGISTERED NUMBER: 12313956)**

**BALANCE SHEET**  
**30 NOVEMBER 2021**

	Notes	30.11.21 £	£	30.11.20 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		2,560		3,200
<b>CURRENT ASSETS</b>					
Stocks		5,000		5,000	
Debtors	5	43,905		21,200	
Cash at bank		<u>163,356</u>		<u>8,771</u>	
		212,261		34,971	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>20,209</u>		<u>1,925</u>	
<b>NET CURRENT ASSETS</b>			<u>192,052</u>		<u>33,046</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			194,612		36,246
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		<u>157,561</u>		<u>44,900</u>
<b>NET ASSETS/(LIABILITIES)</b>			<u>37,051</u>		<u>(8,654)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	9		100		100
Retained earnings	10		<u>36,951</u>		<u>(8,754)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>37,051</u>		<u>(8,654)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2021 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
- (b) 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.

**BALANCE SHEET - continued**  
**30 NOVEMBER 2021**

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

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 and authorised for issue on 10 March 2022 and were signed by:

Mr X Kaca - Director

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2021**

**1. STATUTORY INFORMATION**

ROCI Construction UK Limited is a private company limited by shares, registered in England and Wales. The company's registered number is 12313956 and registered office address is Flat 16 472 - 480 West Green Road, London, United Kingdom, N15 3DA

**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.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc                      - 20% on reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**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.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**Going concern**

As with most businesses the company has been impacted by the Coronavirus (Covid 19). This has had an impact on the operations, customers, suppliers and staff. The company has utilised the grants and benefits available from the Government and are taking all the steps it can to protect the future of the business. Although the total impact is still uncertain the directors believe that it is appropriate to prepare the accounts on a going concern basis.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 NOVEMBER 2021**

2. **ACCOUNTING POLICIES - continued**

**Revenue recognition**

Amounts due under contracts-not yet invoiced (work in progress) are valued at the recoverable standard value of time charged by all personnel engaged in the provision of engineering services. Revenue is recognised as the contracts progress to reflect the partial performance of the contractual obligation. The amount of revenue recognised reflects the accrual of the right for consideration as contract activity progresses by reference to the value of work performed.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2020 - 2 ) .

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
At 1 December 2020 and 30 November 2021	<u>4,000</u>
<b>DEPRECIATION</b>	
At 1 December 2020	800
Charge for year	<u>640</u>
At 30 November 2021	<u>1,440</u>
<b>NET BOOK VALUE</b>	
At 30 November 2021	<u>2,560</u>
At 30 November 2020	<u>3,200</u>

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.11.21 £	30.11.20 £
Amounts recoverable on contract	28,500	21,200
VAT	<u>15,405</u>	<u>-</u>
	<u>43,905</u>	<u>21,200</u>

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

	30.11.21 £	30.11.20 £
Trade creditors	-	(1)
Tax	36,844	-
Social security and other taxes	(16,635)	1,703
Pension control account	<u>-</u>	<u>223</u>
	<u>20,209</u>	<u>1,925</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 NOVEMBER 2021**

**7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	30.11.21	30.11.20
	£	£
Directors' loan accounts	<u>157,561</u>	<u>44,900</u>

**8. DIRECTOR'S LOAN**

Included in Creditors - amounts falling due after more than one year is a loan of £157,561 (2020: £44,900) due to the Director. This loan is recognised at transaction price. The director's loan is not due until after more than 1 year and is interest free.

**9. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.11.21	30.11.20
			£	£
100	Ordinary	1	<u>100</u>	<u>100</u>

**10. RESERVES**

	Retained earnings £
At 1 December 2020	(8,754)
Profit for the year	165,705
Dividends	<u>(120,000)</u>
At 30 November 2021	<u>36,951</u>

**11. RELATED PARTY DISCLOSURES**

During the year, total dividends of £20,000 were paid to the directors .

**12. GOING CONCERN**

The financial statements have been prepared on a going concern basis. The director has provided assurances that he will continue supporting the company.

The director believes that due to economic downturn the business has been adversely affected however the financial results will improve in the near future.



**CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR**  
**ON THE UNAUDITED FINANCIAL STATEMENTS OF**  
**ROCI CONSTRUCTION UK LTD**

**The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.**

In accordance with our terms of engagement and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company for the year ended 30 November 2021 which comprise the Income Statement, Balance Sheet, Statement of Changes in Equity and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the company's director, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's director that we have done so, and state those matters that we have agreed to state to him in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's director, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet as at 30 November 2021 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Chris Skarparis & Co Ltd  
Chartered Accountants  
2nd Floor  
10(b) Aldermans Hill  
Palmers Green  
London  
N13 4PJ

10 March 2022

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.