

**COMPANY REGISTRATION NUMBER 2909017**

**ROCKBOND SCP LIMITED**  
**UNAUDITED ABBREVIATED ACCOUNTS**  
**31 MARCH 2013**

**SATURDAY**



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A02

19/10/2013

#279

COMPANIES HOUSE

**MOORE GREEN**  
Chartered Accountants  
22 Friars Street  
Sudbury  
Suffolk  
CO10 2AA

**ROCKBOND SCP LIMITED**  
**ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 MARCH 2013**

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# **ROCKBOND SCP LIMITED**

## **ACCOUNTANTS' REPORT TO THE DIRECTORS OF ROCKBOND SCP LIMITED**

**YEAR ENDED 31 MARCH 2013**

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 which comprise the Balance Sheet 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 Directors, as a body, 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 Directors that we have done so, and state those matters that we have agreed to state to them 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 Directors, as a body, for our work or for this report

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales 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 31 March 2013 your duty to ensure that the company has kept adequate 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



**MOORE GREEN**  
Chartered Accountants

22 Friars Street  
Sudbury  
Suffolk  
CO10 2AA

16 October 2013

**ROCKBOND SCP LIMITED**  
**ABBREVIATED BALANCE SHEET**  
**31 MARCH 2013**

	Note	2013 £	2012 £
<b>FIXED ASSETS</b>	<b>2</b>		
Tangible assets		<u>5,733</u>	<u>4,867</u>
<b>CURRENT ASSETS</b>			
Stocks		21,004	7,889
Debtors		21,062	8,981
Cash at bank and in hand		<u>10,220</u>	<u>3,854</u>
		<u>52,286</u>	<u>20,724</u>
<b>CREDITORS: Amounts falling due within one year</b>		<u>26,612</u>	<u>37,977</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>25,674</u>	<u>(17,253)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>31,407</u>	<u>(12,386)</u>
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	<b>4</b>	100	100
Profit and loss account		<u>31,307</u>	<u>(12,486)</u>
<b>SHAREHOLDERS' FUNDS/(DEFICIT)</b>		<u>31,407</u>	<u>(12,386)</u>

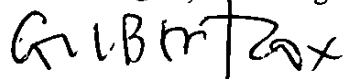
The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

These abbreviated accounts were approved by the directors and authorised for issue on 16/10/13, and are signed on their behalf by.



MR G J COX  
Director

Company Registration Number 2909017

The notes on pages 3 to 5 form part of these abbreviated accounts

**ROCKBOND SCP LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 MARCH 2013**

**1. ACCOUNTING POLICIES**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

**Turnover**

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax

**Fixed assets**

All fixed assets are initially recorded at cost

**Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Plant & Machinery	- 20% reducing balance
Motor Vehicles	- 25% reducing balance
Office Equipment	- 15% reducing balance
Property Imps	- 10% straight line

**Stocks**

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

**Operating lease agreements**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease

**Pension costs**

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

**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

**ROCKBOND SCP LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 MARCH 2013**

**1. ACCOUNTING POLICIES** *(continued)*

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.

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.

**Investments**

Fixed asset investments are stated at cost less provision for diminution in value.

**2. FIXED ASSETS**

	<b>Tangible Assets £</b>
<b>COST</b>	
At 1 April 2012	23,739
Additions	<u>2,342</u>
<b>At 31 March 2013</b>	<u><b>26,081</b></u>
<b>DEPRECIATION</b>	
At 1 April 2012	18,872
Charge for year	<u>1,476</u>
<b>At 31 March 2013</b>	<u><b>20,348</b></u>
<b>NET BOOK VALUE</b>	
<b>At 31 March 2013</b>	<u><b>5,733</b></u>
At 31 March 2012	<u><b>4,867</b></u>

**3. OVERDRAWN DIRECTORS LOANS**

On 27 March 2013 the Director's loan account of Mr G J Cox became overdrawn by £903. The account was not overdrawn at any other time prior to that and the amount of £903 was the maximum overdrawn balance. Subsequent to the year end date the company declared a dividend of £1,000 on 9 September 2013 which was credited to this loan account to clear the overdrawn position.

**ROCKBOND SCP LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 MARCH 2013**

**4. SHARE CAPITAL**

**Allotted, called up and fully paid:**

	2013		2012	
	No	£	No	£
Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>