

Registered number: 10161484

Roka Developments Ltd

ACCOUNTS
FOR THE YEAR ENDED 31/05/2020

Prepared By:

David Reed Associates Ltd
54D Frome Road
Bradford on Avon
Wiltshire
BA15 1LA

ACCOUNTS
FOR THE YEAR ENDED 31/05/2020

DIRECTORS

J P Johnson-Wright

K Johnson-Wright

REGISTERED OFFICE

54D Frome Road

Bradford on Avon

Wiltshire

BA15 1LA

COMPANY DETAILS

Private company limited by shares registered in England and Wales,
registered number 10161484

ACCOUNTANTS

David Reed Associates Ltd

54D Frome Road

Bradford on Avon

Wiltshire

BA15 1LA

ACCOUNTS
FOR THE YEAR ENDED 31/05/2020

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The following do not form part of the statutory financial statements:	
Trading And Profit And Loss Account	-
Profit And Loss Account Summaries	-

BALANCE SHEET AT 31/05/2020

		2020	2019
	Notes	£	£
FIXED ASSETS			
Tangible assets	2	34,721	42,953
CURRENT ASSETS			
Stock		303,007	303,007
Debtors	4	130,452	77,635
Cash at bank and in hand		46,460	51,533
		<u>479,919</u>	<u>432,175</u>
CREDITORS: Amounts falling due within one year	5	<u>498,055</u>	<u>452,538</u>
NET CURRENT LIABILITIES		<u>(18,136)</u>	<u>(20,363)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		16,585	22,590
CREDITORS: Amounts falling due after more than one year	6	8,324	24,188
PROVISIONS FOR LIABILITIES AND CHARGES	8	<u>7,302</u>	<u>7,302</u>
NET ASSETS / (LIABILITIES)		<u>959</u>	<u>(8,900)</u>
CAPITAL AND RESERVES			
Called up share capital	9	120	120
Profit and loss account		<u>839</u>	<u>(9,020)</u>
SHAREHOLDERS' FUNDS		<u>959</u>	<u>(8,900)</u>

For the year ending 31/05/2020 the company was entitled to exemption 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 directors acknowledge 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 and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The directors have decided not to deliver to the registrar a copy of the company's profit and loss account.

**Approved by the board on 27/02/2020 and signed on their behalf
by**

.....
J P Johnson-Wright
Director

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31/05/2020

1. ACCOUNTING POLICIES

1a. Basis Of Accounting

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 section 1 A for small entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 .

1b. Going Concern

These financial statements have been prepared on the going concern basis.

1c. Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and Machinery	reducing balance 20%
Equipment	reducing balance 20%

1d. Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell (net realisable value). Costs, which comprise direct production costs, are based on the method most appropriate to the type of inventory class, but usually on a first-in-first-out basis. Overheads are charged to profit or loss as incurred. Net realisable value is based on the estimated selling price less any estimated completion or selling costs.

When stocks are sold, the carrying amount of those stocks is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of stocks to net realisable value and all losses of stocks are recognised as an expense in the period in which the write-down or loss occurs. The amount of any reversal of any write-down of stocks is recognised as a reduction in the amount of stocks recognised as an expense in the period in which the reversal occurs.

1e. 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 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.

2. TANGIBLE FIXED ASSETS

	Plant and Machinery £	Equipment £	Total £
Cost			
At 01/06/2019	58,211	1,055	59,266
Additions	-	448	448
At 31/05/2020	<u>58,211</u>	<u>1,503</u>	<u>59,714</u>
Depreciation			
At 01/06/2019	16,070	243	16,313
For the year	8,428	252	8,680
At 31/05/2020	<u>24,498</u>	<u>495</u>	<u>24,993</u>
Net Book Amounts			
At 31/05/2020	<u>33,713</u>	<u>1,008</u>	<u>34,721</u>
At 31/05/2019	<u>42,141</u>	<u>812</u>	<u>42,953</u>

3. STOCK

	2020 £	2019 £
Stock comprises:		
Stock	<u>303,007</u>	<u>303,007</u>
	<u>303,007</u>	<u>303,007</u>

4. DEBTORS

	2020 £	2019 £
Amounts falling due within one year		
VAT	-	12,828
Other debtors	31,998	15,896
Directors loan account	<u>98,454</u>	<u>48,911</u>
	<u>130,452</u>	<u>77,635</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Other tax and social security	31,998	-
VAT	4,613	-
Directors current account	-	15,896
Loans	50,000	-
Hire purchase	3,444	7,584
Trade creditors	6,010	27,163
Other creditors	400,000	400,000
Accruals	1,990	1,895
	<u>498,055</u>	<u>452,538</u>

6. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2020	2019
	£	£
Hire purchase >1yr	8,324	24,188
	<u>8,324</u>	<u>24,188</u>

7. EMPLOYEES

	2020	2019
	No.	No.
Average number of employees	2	2

8. PROVISIONS FOR LIABILITIES

	2020	2019
	£	£
Deferred taxation	7,302	7,302
	<u>7,302</u>	<u>7,302</u>

9. SHARE CAPITAL

	2020	2019
	£	£
Allotted, issued and fully paid:		
100 Ordinary shares of £1 each	100	100
10 Class B shares of £1 each	10	10
10 Class C shares of £1 each	10	10
	<u>120</u>	<u>120</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.