

**Company Registration No. 12196834 (England and Wales)**

**ROMAN FLEET LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED**  
**31 DECEMBER 2020**

**PAGES FOR FILING WITH REGISTRAR**

**Prepared by the directors of Roman Fleet Limited**

**3 Acorn Business Centre  
Northarbour Road  
Cosham  
Portsmouth  
Hampshire  
United Kingdom  
PO6 3TH**

**ROMAN FLEET LIMITED**

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**ROMAN FLEET LIMITED**

**COMPANY INFORMATION**

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<b>Director</b>	Mr R Glazius	(Appointed 9 September 2019)
<b>Company number</b>	12196834	
<b>Registered office</b>	Trafalgar House 223 Southampton Road Portsmouth PO6 4PY	
<b>Accountants</b>	TC Group 3 Acorn Business Centre Northarbour Road Cosham Portsmouth Hampshire United Kingdom PO6 3TH	

ROMAN FLEET LIMITED

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	£
<b>Current assets</b>			
Debtors	3	31,611	
Cash at bank and in hand		53,599	
		<u>85,210</u>	
<b>Creditors: amounts falling due within one year</b>	4	(71,271)	
		<u></u>	
<b>Net current assets</b>			13,939
<b>Creditors: amounts falling due after more than one year</b>	5		(10,000)
			<u></u>
<b>Net assets</b>			<u>3,939</u>
<b>Capital and reserves</b>			
Called up share capital	6		1
Profit and loss reserves			3,938
			<u></u>
<b>Total equity</b>			<u>3,939</u>

**ROMAN FLEET LIMITED**

**BALANCE SHEET (CONTINUED)**

**AS AT 31 DECEMBER 2020**

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The director of the company has elected not to include a copy of the profit and loss account within the financial statements.

For the financial period ended 31 December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476.

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

The financial statements were approved and signed by the director and authorised for issue on 24 June 2021.

Mr R Glazius

**Director**

**Company Registration No. 12196834**

The notes on pages 4 to 7 form part of these financial statements

**ROMAN FLEET LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED 31 DECEMBER 2020**

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**1 Accounting policies**

**Company information**

Roman Fleet Limited is a private company limited by shares incorporated in England and Wales. The registered office is Trafalgar House, 223 Southampton Road, Portsmouth, PO6 4PY.

**1.1 Accounting convention**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the director has a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the director continues to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Turnover**

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

When cash inflows are deferred and represent a financing arrangement, the fair value of the consideration is the present value of the future receipts. The difference between the fair value of the consideration and the nominal amount received is recognised as interest income.

**1.4 Cash and cash equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.5 Financial instruments**

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

ROMAN FLEET LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2020

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**1 Accounting policies**

**(Continued)**

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Classification of financial liabilities***

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

***Basic financial liabilities***

Basic financial liabilities, including creditors, bank loans and loans from fellow group companies, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

**1.6 Equity instruments**

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

**1.7 Taxation**

The tax expense represents the sum of the tax currently payable and deferred tax.

***Current tax***

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

***Deferred tax***

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

**ROMAN FLEET LIMITED****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE PERIOD ENDED 31 DECEMBER 2020**

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**1 Accounting policies (Continued)****1.8 Foreign exchange**

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

**2 Employees**

The average monthly number of persons (including directors) employed by the company during the period was:

	<b>2020</b>
	<b>Number</b>
Total	1
	<u>          </u>

**3 Debtors**

	<b>2020</b>
	<b>£</b>
Amounts falling due within one year:	
Trade debtors	30,611
Other debtors	1,000
	<u>          </u>
	<b>31,611</b>
	<u>          </u>

**4 Creditors: amounts falling due within one year**

	<b>2020</b>
	<b>£</b>
Trade creditors	9,495
Taxation and social security	27,060
Other creditors	34,716
	<u>          </u>
	<b>71,271</b>
	<u>          </u>



ROMAN FLEET LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2020

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<b>5</b>	<b>Creditors: amounts falling due after more than one year</b>	<b>2020</b>
		<b>£</b>
	Bank loans	10,000
		<u><u>          </u></u>

<b>6</b>	<b>Called up share capital</b>	<b>2020</b>	<b>2020</b>
		<b>Number</b>	<b>£</b>
	Ordinary share capital		
	Issued and fully paid		
	Ordinary share of £1 each	1	1
		<u><u>          </u></u>	<u><u>          </u></u>

Upon incorporation, 1 Ordinary £1 share was issued and paid at par.

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.