

**Registered Number 05210880**

**ROTH AV LIMITED**

**Abbreviated Accounts**

**31 March 2015**

## Abbreviated Balance Sheet as at 31 March 2015

	<i>Notes</i>	<i>2015</i>	<i>2014</i>
		<i>£</i>	<i>£</i>
<b>Fixed assets</b>			
Tangible assets	2	208	277
		<u>208</u>	<u>277</u>
<b>Current assets</b>			
Stocks		177,960	254,307
Debtors		126,891	360,821
Cash at bank and in hand		36,926	45,338
		<u>341,777</u>	<u>660,466</u>
<b>Creditors: amounts falling due within one year</b>		(545,279)	(777,807)
<b>Net current assets (liabilities)</b>		<u>(203,502)</u>	<u>(117,341)</u>
<b>Total assets less current liabilities</b>		<u>(203,294)</u>	<u>(117,064)</u>
<b>Creditors: amounts falling due after more than one year</b>		(200,203)	(200,203)
<b>Total net assets (liabilities)</b>		<u>(403,497)</u>	<u>(317,267)</u>
<b>Capital and reserves</b>			
Called up share capital	3	1,000	1,000
Share premium account		99,700	99,700
Profit and loss account		(504,197)	(417,967)
<b>Shareholders' funds</b>		<u>(403,497)</u>	<u>(317,267)</u>

- For the year ending 31 March 2015 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 in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 23 December 2015

And signed on their behalf by:

**P. Puri, Director**

## Notes to the Abbreviated Accounts for the period ended 31 March 2015

## 1 Accounting Policies

**Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

**Turnover policy**

Turnover comprises the invoiced value of goods supplied by the company, net of Value Added Tax.

**Tangible assets depreciation policy**

Tangible Fixed Assets are stated at cost less depreciation. Depreciation has been provided at rates estimated to reduce the cost of the fixed assets to their residual values over their anticipated useful lives. The following rates have been utilised:-

Tooling - 50% per annum, straight line

Plant & Machinery etc - 25% per annum, straight line

Fixtures, Fittings & Equipment - 25% per annum, straight line

**Other accounting policies****Stocks**

Stocks have been valued at the lower of cost or net realisable value, including attributable overheads where appropriate.

**Foreign Currencies**

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

## 2 Tangible fixed assets

	£
<b>Cost</b>	
At 1 April 2014	138,230
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2015	<u>138,230</u>
<b>Depreciation</b>	
At 1 April 2014	137,953
Charge for the year	69
On disposals	-
At 31 March 2015	<u>138,022</u>
<b>Net book values</b>	
At 31 March 2015	<u>208</u>

At 31 March 2014

*£*  
277

**3 Called Up Share Capital**

Allotted, called up and fully paid:

	<i>2015</i>	<i>2014</i>
	<i>£</i>	<i>£</i>
1,000 Ordinary shares of £1 each	1,000	1,000