

**Registered Number 04205311**

**ROWANDECK LIMITED**

**Abbreviated Accounts**

**30 June 2013**

## Abbreviated Balance Sheet as at 30 June 2013

04205311

	<i>Notes</i>	<i>2013</i>	<i>2012</i>
		<i>£</i>	<i>£</i>
<b>Fixed assets</b>			
Investments	2	223,825	223,825
		<u>223,825</u>	<u>223,825</u>
<b>Current assets</b>			
Debtors		1,369	-
Cash at bank and in hand		148,842	151,727
		<u>150,211</u>	<u>151,727</u>
<b>Creditors: amounts falling due within one year</b>		(92,606)	(150,869)
<b>Net current assets (liabilities)</b>		<u>57,605</u>	<u>858</u>
<b>Total assets less current liabilities</b>		<u>281,430</u>	<u>224,683</u>
<b>Total net assets (liabilities)</b>		<u>281,430</u>	<u>224,683</u>
<b>Capital and reserves</b>			
Called up share capital		200	200
Profit and loss account		281,230	224,483
<b>Shareholders' funds</b>		<u>281,430</u>	<u>224,683</u>

- For the year ending 30 June 2013 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 14 August 2013

And signed on their behalf by:

**PC Hall, Director**

**Notes to the Abbreviated Accounts for the period ended 30 June 2013****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 represents gross rental income due for collection in the accounting period.

**Other accounting policies**

Tangible fixed assets - investment property

Investment properties are stated at cost. This is a departure from the Financial Reporting Standard for Smaller Entities (effective April 2008), which requires such properties to be stated at their market value at the balance sheet date, because the director considers that failure to fulfil this requirement, at considerable annual unproductive cost, does not materially compromise the ability of the financial statements to give a true and fair view.

No depreciation is provided for in respect of investment properties in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). This is a departure from the Companies Act 2006, which requires all properties to be depreciated, because the directors consider that to depreciate such properties would not enable the financial statements to give a true and fair view.

**2 Fixed assets Investments**

Cost at 1 July 2012 and 30 June 2013

Investment property £223,663

Unlisted investment £162