



ROSSITERS OF BATH LIMITED  
ANNUAL REPORTS AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST JANUARY 2000

COMPANY NUMBER: 01032494



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14/09/00

AUDITORS' REPORT TO ROSSITERS OF BATH LIMITEDUNDER SECTION 247B OF THE COMPANIES ACT 1985

We have examined the abbreviated accounts set out on pages 2 to 4, together with the full statutory accounts of the company for the year ended 31st January 2000 prepared under section 226 of the Companies Act 1985.

**RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITORS**

The directors are responsible for preparing the abbreviated accounts in accordance with section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Act to the registrar of companies and whether the accounts to be delivered are properly prepared in accordance with those provisions and to report our opinion to you.

**BASIS OF OPINION**

We have carried out the procedures we consider necessary to confirm, by reference to the accounts, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the full statutory accounts.

**OPINION**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts on pages 2 to 4 are properly prepared in accordance with those provisions.



Arthur Gait & Company,  
Chartered Accountants and Registered Auditors,  
18 Gold Tops  
Newport  
NP20 5WJ

Dated: 19<sup>th</sup> May 2000

ROSSITERS OF BATH LIMITED
BALANCE SHEET AS AT 31ST JANUARY 2000

	<u>Notes</u>	<u>2000</u> £	<u>1999</u> £
<b><u>FIXED ASSETS</u></b>			
Tangible Assets	1 2	10,860	29,552
<b><u>CURRENT ASSETS</u></b>			
Stocks		381,774	353,256
Debtors		42,932	49,684
Cash At Bank And In Hand		255,474	114,264
		680,180	517,204
CREDITORS: Amounts Falling Due Within One Year	3	290,330	226,219
<b><u>NET CURRENT ASSETS</u></b>		389,850	290,985
<b><u>TOTAL ASSETS LESS CURRENT LIABILITIES</u></b>		400,710	320,537
CREDITORS: Amounts Falling Due After More Than One Year	3	-	1,250
		£ 400,710	£ 319,287
<b><u>CAPITAL AND RESERVES</u></b>			
Called Up Share Capital	4	19,676	19,676
Other Reserves		-	821
Profit And Loss Account		381,034	298,790
		£ 400,710	£ 319,287

The abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

Signed on behalf of the board of directors

P.R. James  
Director

Approved by the board on 19/05/00.

ROSSITERS OF BATH LIMITEDNOTES TO THE ACCOUNTSFOR THE YEAR ENDED 31ST JANUARY 2000**1. ACCOUNTING POLICIES****Basis of Accounting**

The accounts have been prepared under the historical cost convention.

**Cash Flow**

The accounts do not include a cash flow statement, because the company, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1 'Cash Flow Statements'.

**Turnover**

This represents the amounts received or receivable for goods and services provided to customers, excluding Value Added Tax.

**Depreciation**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Motor Vehicles	4 Years Straight Line.
Equipment	6 Years Straight Line.
Leasehold Property	Straight line over the period of the lease.

**Stocks**

These have been valued at the lower of cost or net realisable value.

**Deferred Taxation**

Provision is made at current rates for taxation deferred in respect of all material timing differences except to the extent that in the opinion of the directors, there is reasonable probability that the liability will not arise in the foreseeable future.

**Hire Purchase Contracts and Finance Leases**

Assets acquired under such agreements are recorded in the Balance Sheet at their fair value and as an obligation to pay future rentals at the inception of the contract.

The total finance charge is not allocated to accounting periods during the lease term so as to produce a constant periodic rate of charge on the remaining balance sheet obligation, but on a straight line basis as, in the opinion of the Directors, this represents a reasonable approximation thereto.

The capital element of future payments is treated as a liability and the interest element is charged to the Profit and Loss Account.

**Operating Leases**

The rentals under operating leases, where substantially all the benefits and risks of ownership remain with the lessor, are charged against profit as incurred.

ROSSITERS OF BATH LIMITEDNOTES TO THE ACCOUNTSFOR THE YEAR ENDED 31ST JANUARY 20002. TANGIBLE FIXED ASSETS

	Total £
At 1st February 1999	206,855
Additions	8,098
Disposals	(32,076)
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At 31st January 2000	182,877
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<b>Depreciation</b>	
At 1st February 1999	177,303
On disposals	(14,022)
Charge for year	8,736
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At 31st January 2000	172,017
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<b>Net book values</b>	
At 31st January 2000	10,860
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At 31st January 1999	29,552
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3. AGGREGATE AMOUNT OF SECURED LIABILITIES

	<u>2000</u> £	<u>1999</u> £
Total Secured Liabilities	-	9,856

4. SHARE CAPITAL

	<u>2000</u> £	<u>1999</u> £
<b>Ordinary Shares of £1 each :-</b>		
Authorised	9,838	9,838
Issued	9,838	9,838
<b>Deferred Shares of £1 each :-</b>		
Authorised	9,838	9,838
Issued	9,838	9,838

During the year no shares were issued.