

Registration number 4237086

Roccabella Ltd

Abbreviated accounts

for the year ended 30 June 2010



Roccabella Ltd


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Roccabella Ltd

**Accountants' report on the unaudited financial statements to the directors of
Roccabella Ltd**

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 30 June 2010 set out on pages 2 to 5 and you consider that the company is exempt from an audit. In accordance with your instructions we have compiled these unaudited financial statements, in order to assist you to fulfil your statutory responsibilities, from the accounting records and information supplied to us.

A handwritten signature in black ink, appearing to read 'C J Gardner Accountants Ltd', is written over a horizontal line.

**C J Gardner Accountants Ltd
Chartered Certified Accountants
83 High Street
Rayleigh
Essex
SS6 7EJ**

Date: 8 October 2010

Roccabella Ltd

**Abbreviated balance sheet
as at 30 June 2010**

		2010		2009	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		760,204		760,479
Current assets					
Debtors		9,920		11,806	
Cash at bank and in hand		36,714		42,730	
		<u>46,634</u>		<u>54,536</u>	
Creditors: amounts falling due within one year		<u>(214,295)</u>		<u>(315,244)</u>	
Net current liabilities			(167,661)		(260,708)
Net assets			<u>592,543</u>		<u>499,771</u>
Capital and reserves					
Called up share capital	3		100		100
Profit and loss account			592,443		499,671
Shareholders' funds			<u>592,543</u>		<u>499,771</u>

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet

The notes on pages 4 to 5 form an integral part of these financial statements.

Roccabella Ltd

Abbreviated balance sheet (continued)

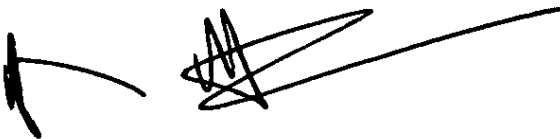
**Directors' statements required by Sections 475(2) and (3)
for the year ended 30 June 2010**

In approving these abbreviated accounts as directors of the company we hereby confirm

- (a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ,
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 30 June 2010 , and
- (c) that we acknowledge our responsibilities for
 - (1) ensuring that the company keeps accounting records which comply with Section 386 , and
 - (2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company

These abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 and the Financial Reporting Standard for Smaller Entities (effective April 2008) relating to small companies

The abbreviated accounts were approved by the Board on 8 October 2010 and signed on its behalf by



Henry Arthur Thomas Gover
Director

Registration number 4237086

The notes on pages 4 to 5 form an integral part of these financial statements.

Roccabella Ltd

Notes to the abbreviated financial statements for the year ended 30 June 2010

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows

Land and buildings	-	No depreciation is charged on investment properties
Plant and machinery	-	25% on reducing balance

1.4. Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold,

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date

Roccabella Ltd

**Notes to the abbreviated financial statements
for the year ended 30 June 2010**

continued

2. Fixed assets	Tangible fixed assets £
Cost	
At 1 July 2009	767,610
At 30 June 2010	<u>767,610</u>
Depreciation	
At 1 July 2009	7,131
Charge for year	<u>275</u>
At 30 June 2010	<u>7,406</u>
Net book values	
At 30 June 2010	<u>760,204</u>
At 30 June 2009	<u>760,479</u>

3. Share capital	2010 £	2009 £
Authorised		
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>
Allotted, called up and fully paid		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>
Equity Shares		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>