

**ROCCABELLA LIMITED**

**UNAUDITED**

**ABBREVIATED ACCOUNTS**

**FOR THE YEAR ENDED 30 SEPTEMBER 2015**

VENTHAMS

**ROCCABELLA LIMITED**  
**REGISTERED NUMBER: 04237086**

**ABBREVIATED BALANCE SHEET**  
**AS AT 30 SEPTEMBER 2015**

			2015		2014
	Note	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	2		178		238
Investment property	3		1,230,000		1,230,000
			1,230,178		1,230,238
<b>CURRENT ASSETS</b>					
Debtors		4,217		15,324	
Cash at bank		46,804		61,874	
		51,021		77,198	
<b>CREDITORS: amounts falling due within one year</b>		(104,398)		(95,948)	
<b>NET CURRENT LIABILITIES</b>			(53,377)		(18,750)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			1,176,801		1,211,488
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		100		100
Investment property reserve	5		470,620		470,620
Profit and loss account			706,081		740,768
<b>SHAREHOLDERS' FUNDS</b>			1,176,801		1,211,488

**ROCCABELLA LIMITED**

**ABBREVIATED BALANCE SHEET (continued)  
AS AT 30 SEPTEMBER 2015**

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The directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 30 September 2015 and of its profit for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts, which have been prepared in accordance with the provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf by:

**H Gover**  
Director

Date: 19 April 2016

**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2015**

**1. ACCOUNTING POLICIES****1.1 Basis of preparation of financial statements**

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention as modified by the revaluation of freehold land and buildings and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**1.2 Turnover**

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts.

**1.3 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & machinery	-	25% reducing balance
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**1.4 Investment properties**

Investment properties are included in the Balance Sheet at their open market value in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and are not depreciated. This treatment is contrary to the Companies Act 2006 which states that fixed assets should be depreciated but is, in the opinion of the directors, necessary in order to give a true and fair view of the financial position of the company.

Depreciation is only provided on those investment properties which are leasehold and where the unexpired lease term is less than 20 years.

**2. TANGIBLE FIXED ASSETS**

	£
<b>Cost</b>	
At 1 October 2014 and 30 September 2015	<u>8,230</u>
<b>Depreciation</b>	
At 1 October 2014	7,992
Charge for the year	<u>60</u>
At 30 September 2015	<u>8,052</u>
<b>Net book value</b>	
At 30 September 2015	<u><u>178</u></u>
At 30 September 2014	<u><u>238</u></u>

**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2015**

**3. INVESTMENT PROPERTY**

	£
<b>Valuation</b>	
At 1 October 2014 and 30 September 2015	<u>1,230,000</u>
<b>Comprising</b>	
Cost	759,380
Annual revaluation surplus/(deficit):	
2012	<u>470,620</u>
At 30 September 2015	<u>1,230,000</u>

The 2015 valuations were made by Henry Gover, on an open market value for existing use basis.

**4. SHARE CAPITAL**

	2015	2014
	£	£
<b>Allotted, called up and fully paid</b>		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

**5. RESERVES**

	<b>Investment property revaluation reserve £</b>
At 1 October 2014 and 30 September 2015	<u>470,620</u>

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.