

**Registered Number 04302005**

**ROADCOAT (UK) LIMITED**

**Abbreviated Accounts**

**31 December 2012**

## Abbreviated Balance Sheet as at 31 December 2012

	Notes	2012	2011
		£	£
<b>Fixed assets</b>			
Tangible assets	2	27,309	34,951
		<u>27,309</u>	<u>34,951</u>
<b>Current assets</b>			
Stocks		128,000	149,979
Debtors		387,195	293,452
Cash at bank and in hand		241,293	627,277
		<u>756,488</u>	<u>1,070,708</u>
<b>Prepayments and accrued income</b>		29,844	32,278
<b>Creditors: amounts falling due within one year</b>		(148,008)	(160,493)
<b>Net current assets (liabilities)</b>		<u>638,324</u>	<u>942,493</u>
<b>Total assets less current liabilities</b>		<u>665,633</u>	<u>977,444</u>
<b>Creditors: amounts falling due after more than one year</b>		(235,745)	(565,054)
<b>Total net assets (liabilities)</b>		<u>429,888</u>	<u>412,390</u>
<b>Capital and reserves</b>			
Called up share capital	3	1	1
Profit and loss account		429,887	412,389
<b>Shareholders' funds</b>		<u>429,888</u>	<u>412,390</u>

- For the year ending 31 December 2012 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 2 September 2013

And signed on their behalf by:

**R Roehder, Director**

**Notes to the Abbreviated Accounts for the period ended 31 December 2012****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 net invoiced sales of goods and services, excluding value added tax.

**Tangible assets depreciation policy**

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

Plant and machinery - 33 1/3% on cost

Motor vehicles - 25% on cost

Computer equipment - 33 1/3% on cost

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

Stock and work in progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

**Deferred tax**

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more or (or less) tax at a future date. A net deferred tax asset is regarded as recoverable and therefore recognised only to the extent that, on the basis of all available evidence, it can be regarded as more likely than not that there will be suitable profits from which the future reversal of the underlying timing difference can be deducted. Deferred tax is measured at the average tax rates that are expected to apply when the timing differences reverse, based on current tax law and rates. Deferred tax assets and liabilities are not discounted.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at

the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

## 2 **Tangible fixed assets**

	£
<b>Cost</b>	
At 1 January 2012	570,797
Additions	15,394
Disposals	(28,039)
Revaluations	-
Transfers	-
At 31 December 2012	<u>558,152</u>
<b>Depreciation</b>	
At 1 January 2012	535,846
Charge for the year	23,036
On disposals	(28,039)
At 31 December 2012	<u>530,843</u>
<b>Net book values</b>	
At 31 December 2012	<u>27,309</u>
At 31 December 2011	<u>34,951</u>

## 3 **Called Up Share Capital**

Allotted, called up and fully paid:

	2012	2011
	£	£
1 Ordinary shares of £1 each	1	1

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