

Roadcoat (UK) Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 December 2015

Elver Consultancy Limited
1st Floor Offices
7 Gerard Street
Ashton-in-Makerfield
Wigan
WN4 9AG

Roadcoat (UK) Limited

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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**Chartered Accountants' Report to the Director on the Preparation of the Unaudited Statutory
Accounts of
Roadcoat (UK) Limited
for the Year Ended 31 December 2015**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Roadcoat (UK) Limited for the year ended 31 December 2015 set out on pages XX from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to the Board of Directors of Roadcoat (UK) Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Roadcoat (UK) Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Roadcoat (UK) Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Roadcoat (UK) Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of Roadcoat (UK) Limited. You consider that Roadcoat (UK) Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Roadcoat (UK) Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

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Date:.....

Roadcoat (UK) Limited
(Registration number: 04302005)
Abbreviated Balance Sheet as at 31 December 2015

| | Note | 2015 £ | 2014 £ |
|--|----------|---------------|---------------|
| Fixed assets | | | |
| Tangible assets | <u>2</u> | 92,116 | 92,116 |
| Current assets | | | |
| Stocks | | 23,000 | 23,000 |
| Debtors | <u>3</u> | 405,036 | 405,536 |
| Cash at bank and in hand | | 276,160 | 285,220 |
| | | <hr/> | <hr/> |
| | | 704,196 | 713,756 |
| | | <hr/> | <hr/> |
| Creditors: Amounts falling due within one year | | (579,274) | (477,194) |
| | | <hr/> | <hr/> |
| Net current assets | | 124,922 | 236,562 |
| | | <hr/> | <hr/> |
| Net assets | | 217,038 | 328,678 |
| | | <hr/> <hr/> | <hr/> <hr/> |
| Capital and reserves | | | |
| Called up share capital | <u>4</u> | 1 | 1 |
| Profit and loss account | | 217,037 | 328,677 |
| | | <hr/> | <hr/> |
| Shareholders funds | | 217,038 | 328,678 |
| | | <hr/> <hr/> | <hr/> <hr/> |

For the year ending 31 December 2015 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 director on 29 September 2016

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M r

S t e v e n

B l a c k m o r e

Director

The notes on pages 3 to 4 form an integral part of these financial statements.

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Roadcoat (UK) Limited

Notes to the Abbreviated Accounts

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention.

Going concern

The company ceased to trade in August 2014. The directors consider that the book value of assets is a fair representation of their ultimate realisable value. Consequently no further depreciation of fixed assets has been provided for in the year.

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by FRS19. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

Foreign currency

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 Fixed assets

| | Tangible assets £ | Total £ |
|---------------------|-------------------------|------------|
| Cost | | |
| At 1 January 2015 | 644,979 | 644,979 |
| At 31 December 2015 | 644,979 | 644,979 |
| Depreciation | | |
| At 1 January 2015 | 552,863 | 552,863 |

| | | |
|-----------------------|---------|---------|
| At 31 December 2015 | 552,863 | 552,863 |
| | <hr/> | <hr/> |
| Net book value | | |
| At 31 December 2015 | 92,116 | 92,116 |
| | <hr/> | <hr/> |
| At 31 December 2014 | 92,116 | 92,116 |
| | <hr/> | <hr/> |

Roadcoat (UK) Limited
Notes to the Abbreviated Accounts

3 Debtors

Debtors includes £ (2014 - £Nil) receivable after more than one year.

4 Share capital

Allotted, called up and fully paid shares

| | 2015 | | 2014 | |
|---------------------|-------------|----------|-------------|----------|
| | No. | £ | No. | £ |
| Ordinary of £1 each | 1 | 1 | 1 | 1 |
| <hr/> <hr/> | | | | |

5 Related party transactions

6 Control

The company is controlled by The Estate of the late Robert Roehder.

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.