

Registered Number:04573369

England and Wales

Roopra Construction Limited

Unaudited Financial Statements

For the year ended 31 October 2017

Roopra Construction Limited

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Statement of Financial Position  
As at 31 October 2017

	Notes	2017 £	2016 £
<b>Fixed assets</b>			
Property, plant and equipment	2	3,624	4,576
Financial assets	3	1	1
		<b>3,625</b>	<b>4,577</b>
<b>Current assets</b>			
Inventories	4	21,029	48,054
Trade and other receivables	5	553,710	578,317
Cash and cash equivalents		50,342	76,428
		<b>625,081</b>	<b>702,799</b>
<b>Trade and other payables: amounts falling due within one year</b>	6	(62,217)	(128,536)
<b>Net current assets</b>		<b>562,864</b>	<b>574,263</b>
<b>Total assets less current liabilities</b>		<b>566,489</b>	<b>578,840</b>
<b>Trade and other payables: amounts falling due after more than one year</b>	7	(500,000)	(500,000)
<b>Net assets</b>		<b>66,489</b>	<b>78,840</b>
<b>Capital and reserves</b>			
Called up share capital		100	100
Retained earnings		66,389	78,740
<b>Shareholders' funds</b>		<b>66,489</b>	<b>78,840</b>

For the year ended 31 October 2017 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2017 in accordance with Section 476 of the Companies Act 2006

The directors acknowledge their responsibilities for: a) ensuring that the company keeps proper accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

These financial statements were approved and authorised for issue by the Board on 30 July 2018 and were signed by:

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Lakhwinder Singh Roopra Director

Roopra Construction Limited

Statement of Financial Position Continued  
For the year ended 31 October 2017

# Roopra Construction Limited

## Notes to the Financial Statements For the year ended 31 October 2017

### Statutory Information

Roopra Construction Limited is a private limited company, limited by shares, domiciled in England and Wales, registration number 04573369.

Registered address:  
221 Eastern Avenue  
Redbridge  
Ilford  
Essex  
IG4 5AR

The presentation currency is £ sterling.

### 1. Accounting policies

#### Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical costs convention as modified by the revaluation of certain assets.

#### Revenue recognition

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

#### Property, plant and equipment

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and machinery	15% Reducing balance
Motor vehicles	25% Reducing balance
Fixtures and fittings	15% Reducing balance

#### Inventories

Stocks 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 costs and an appropriate proportion of fixed and variable overheads.

#### Hire purchase and leasing commitments

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

# Roopra Construction Limited

## Notes to the Financial Statements Continued For the year ended 31 October 2017

### 2. Property, plant and equipment

	Plant and machinery	Motor vehicles	Fixtures and fittings	Total
Cost or valuation	£	£	£	£
At 01 November 2016	5,650	34,926	6,156	46,732
At 31 October 2017	<b>5,650</b>	<b>34,926</b>	<b>6,156</b>	<b>46,732</b>
<b>Provision for depreciation and impairment</b>				
At 01 November 2016	4,780	32,263	5,113	42,156
Charge for year	130	666	156	952
At 31 October 2017	<b>4,910</b>	<b>32,929</b>	<b>5,269</b>	<b>43,108</b>
<b>Net book value</b>				
At 31 October 2017	<b>740</b>	<b>1,997</b>	<b>887</b>	<b>3,624</b>
At 31 October 2016	<b>870</b>	<b>2,663</b>	<b>1,043</b>	<b>4,576</b>

### 3. Investments held as fixed assets

	Other investments	Total
Cost	£	£
At 01 November 2016	1	1
At 31 October 2017	<b>1</b>	<b>1</b>
<b>Net book value</b>		
At 31 October 2017	<b>1</b>	<b>1</b>
At 01 November 2016	<b>1</b>	<b>1</b>

The company acquired £1 ordinary share in Citigate Homes (UK) Ltd, a company in which Mr Lakwinder Singh Roopra is a director. The company owns 14.28% of Citigate Homes (UK) Ltd. The company also made a loan of £514,913 to Citigate Homes (UK) Ltd and is included in other debtors, recoverable more than one year.

### 4. Inventories

	2017	2016
	£	£
Stocks	21,029	48,054

# Roopra Construction Limited

## Notes to the Financial Statements Continued For the year ended 31 October 2017

### 5. Trade and other receivables

	2017	2016
	£	£
Trade debtors	26,319	46,333
Other debtors	527,391	531,984
	<b>553,710</b>	<b>578,317</b>
The debtors above include the following amounts falling due after more than one year:		
Other debtors	526,891	514,913

### 6. Trade and other payables: amounts falling due within one year

	2017	2016
	£	£
Trade creditors	26,845	55,819
Taxation and social security	6,530	11,793
Other creditors	28,842	60,924
	<b>62,217</b>	<b>128,536</b>

### 7. Trade and other payables: amounts falling due after more than one year

	2017	2016
	£	£
Other creditors	500,000	500,000

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.