

Registered Number:04573369

England and Wales

Roopra Construction Limited

Unaudited Financial Statements

For the year ended 31 October 2021

Roopra Construction Limited  
Contents Page  
For the year ended 31 October 2021

Statement of Financial Position	1
Notes to the Financial Statements	2 to 5

**Roopra Construction Limited**  
**Statement of Financial Position**  
**As at 31 October 2021**

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Property, plant and equipment	2	1,482	1,842
Financial assets		-	1
		<b>1,482</b>	<b>1,843</b>
<b>Current assets</b>			
Inventories	3	19,750	21,275
Trade and other receivables	4	34,427	555,709
Cash and cash equivalents		41,615	64,202
		<b>95,792</b>	<b>641,186</b>
<b>Trade and other payables: amounts falling due within one year</b>	5	(38,754)	(71,688)
<b>Net current assets</b>		<b>57,038</b>	<b>569,498</b>
<b>Total assets less current liabilities</b>		<b>58,520</b>	<b>571,341</b>
<b>Trade and other payables: amounts falling due after more than one year</b>	6	(36,304)	(550,000)
<b>Net assets</b>		<b>22,216</b>	<b>21,341</b>
<b>Capital and reserves</b>			
Called up share capital		100	100
Retained earnings		22,116	21,241
<b>Shareholders' funds</b>		<b>22,216</b>	<b>21,341</b>

For the year ended 31 October 2021 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 2021 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 applicable to companies subject to the small companies regime.

These financial statements were approved and authorised for issue by the Board on 27 November 2022 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 2021

**Roopra Construction Limited**  
**Notes to the Financial Statements**  
**For the year ended 31 October 2021**

**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 2021

**2. Property, plant and equipment**

	Plant and machinery	Motor vehicles	Fixtures and fittings	Total
Cost or valuation	£	£	£	£
At 01 November 2020	5,650	34,926	6,156	46,732
At 31 October 2021	<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 2020	5,195	34,084	5,611	44,890
Charge for year	68	210	82	360
At 31 October 2021	<b>5,263</b>	<b>34,294</b>	<b>5,693</b>	<b>45,250</b>
<b>Net book value</b>				
At 31 October 2021	<b>387</b>	<b>632</b>	<b>463</b>	<b>1,482</b>
At 31 October 2020	<b>455</b>	<b>842</b>	<b>545</b>	<b>1,842</b>

**3. Inventories**

	2021	2020
	£	£
Stocks	19,750	21,275

**4. Trade and other receivables**

	2021	2020
	£	£
Trade debtors	15,000	25,928
Other debtors	19,427	529,781
	<b>34,427</b>	<b>555,709</b>

The debtors above include the following amounts falling due after more than one year:

Other debtors	-	515,912
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Roopra Construction Limited  
Notes to the Financial Statements Continued  
For the year ended 31 October 2021

**5. Trade and other payables: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Bank loans and overdraft	11,196	-
Trade creditors	4,808	26,204
Taxation and social security	14,317	10,443
Other creditors	8,433	35,041
	<b>38,754</b>	<b>71,688</b>

**6. Trade and other payables: amounts falling due after more than one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Bank loans and overdraft	36,304	50,000
Other creditors	-	500,000
	<b>36,304</b>	<b>550,000</b>

**7. Average number of persons employed**

During the year the average number of employees was 5 (2020 : 5)

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.