

A & H (Rochester) Ltd

Unaudited Abbreviated Accounts ,

for the Year Ended 31 March 2016

A & H (Rochester) Ltd

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A & H (Rochester) Ltd
(Registration number: 4599025)
Abbreviated Balance Sheet at 31 March 2016

	Note	2016 £	2015 £
Fixed assets			
Intangible fixed assets		15,750	18,000
Tangible fixed assets		<u>237,776</u>	<u>232,941</u>
		<u>253,526</u>	<u>250,941</u>
Current assets			
Stocks		20,478	16,264
Debtors		10,132	6,945
Cash at bank and in hand		<u>95,663</u>	<u>64,873</u>
		126,273	88,082
Creditors: Amounts falling due within one year		<u>(195,675)</u>	<u>(137,613)</u>
Net current liabilities		<u>(69,402)</u>	<u>(49,531)</u>
Total assets less current liabilities		184,124	201,410
Creditors: Amounts falling due after more than one year		(19,676)	(30,190)
Provisions for liabilities		<u>(5,022)</u>	<u>(2,970)</u>
Net assets		<u>159,426</u>	<u>168,250</u>
Capital and reserves			
Called up share capital	<u>4</u>	4	4
Profit and loss account		<u>159,422</u>	<u>168,246</u>
Shareholders' funds		<u>159,426</u>	<u>168,250</u>

The notes on pages 3 to 5 form an integral part of these financial statements.

A & H (Rochester) Ltd
(Registration number: 4599025)
Abbreviated Balance Sheet at 31 March 2016
..... continued

For the year ending 31 March 2016 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 3 October 2016 and signed on its behalf by:

.....
Mr A Susanna
Director

.....
Mrs HA Vermeersch
Director

The notes on pages 3 to 5 form an integral part of these financial statements.

A & H (Rochester) Ltd

Notes to the Abbreviated Accounts for the Year Ended 31 March 2016

..... continued

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 and in accordance with the Financial Reporting Standard for Smaller Entities (Effective January 2015).

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Goodwill

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

Amortisation

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life of 20 years.

Asset class	Amortisation method and rate
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Goodwill	5% straight line
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Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
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Land and buildings	2% straight line
Fixtures and fittings	15% reducing balance

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 the FRSSE. 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.

Hire purchase and leasing

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

A & H (Rochester) Ltd

Notes to the Abbreviated Accounts for the Year Ended 31 March 2016

..... *continued*

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 April 2015	45,000	272,525	317,525
Additions	-	14,494	14,494
At 31 March 2016	45,000	287,019	332,019
Depreciation			
At 1 April 2015	27,000	39,584	66,584
Charge for the year	2,250	9,659	11,909
At 31 March 2016	29,250	49,243	78,493
Net book value			
At 31 March 2016	15,750	237,776	253,526
At 31 March 2015	18,000	232,941	250,941

3 Creditors

Creditors includes the following liabilities, on which security has been given by the company:

	2016 £	2015 £
Amounts falling due within one year	10,200	9,893
Amounts falling due after more than one year	19,676	30,190
Total secured creditors	29,876	40,083

A & H (Rochester) Ltd**Notes to the Abbreviated Accounts for the Year Ended 31 March 2016****..... continued****4 Share capital****Allotted, called up and fully paid shares**

	2016		2015	
	No.	£	No.	£
Ordinary shares of £1 each	2	2	2	2
Ordinary A shares of £1 each	1	1	1	1
Ordinary B shares of £1 each	1	1	1	1
	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>

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