

# A. & H. (Rochester) Limited

Annual Report and Unaudited Filleted Abridged Financial Statements  
for the Period from 1 April 2019 to 31 December 2019

**A. & H. (Rochester) Limited**

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**A. & H. (Rochester) Limited****(Registration number: 04599025)****Abridged Balance Sheet as at 31 December 2019**

	<b>Note</b>	<b>2019 £</b>	<b>2019 £</b>
<b>Fixed assets</b>			
Intangible assets	<u>4</u>	6,750	9,000
Tangible assets	<u>5</u>	<u>41,309</u>	<u>231,054</u>
		<u>48,059</u>	<u>240,054</u>
<b>Current assets</b>			
Stocks		23,761	24,005
Debtors		305,577	14,145
Cash at bank and in hand		<u>26,590</u>	<u>96,636</u>
		355,928	134,786
Creditors: Amounts falling due within one year		<u>(67,916)</u>	<u>(151,459)</u>
Net current assets/(liabilities)		<u>288,012</u>	<u>(16,673)</u>
Total assets less current liabilities		336,071	223,381
Provisions for liabilities		<u>(6,893)</u>	<u>(5,762)</u>
Net assets		<u>329,178</u>	<u>217,619</u>
<b>Capital and reserves</b>			
Called up share capital		4	4
Profit and loss account		<u>329,174</u>	<u>217,615</u>
Total equity		<u>329,178</u>	<u>217,619</u>

## **A. & H. (Rochester) Limited**

**(Registration number: 04599025)**

### **Abridged Balance Sheet as at 31 December 2019**

For the financial period ending 31 December 2019 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 accounts for the period in question in accordance with section 476; and

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

All of the company's members have consented to the preparation of an Abridged Profit and Loss Account and an Abridged Balance Sheet in accordance with Section 444(2A) of the Companies Act 2006.

Approved and authorised by the Board on 12 October 2020 and signed on its behalf by:

Mr A S Levy

Director

## **A. & H. (Rochester) Limited**

### **Notes to the Abridged Financial Statements for the Period from 1 April 2019 to 31 December 2019**

#### **1 General information**

The company is a private company limited by share capital incorporated in England.

The address of its registered office is:

Unit 4 Mowat Industrial Estate  
Sandown Road  
Watford  
Hertfordshire  
WD24 7UY  
England

#### **2 Accounting policies**

##### **Statement of compliance**

These abridged financial statements were prepared in accordance with Financial Reporting Standard 102 Section 1A 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

##### **Basis of preparation**

These abridged financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

##### **Disclosure of long or short period**

On 2 January 2020 A&H (Rochester) Limited was purchased by Medivet Group Limited and the period end was shortened to 31 December 2019, meaning any comparatives are not entirely comparable.

##### **Revenue recognition**

Turnover represents the amounts, excluding value added tax, derived from the provision of goods and services to customers during the year.

##### **Tax**

The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

Deferred tax is recognised on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements and on unused tax losses or tax credits in the company. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date.

The carrying amount of deferred tax assets are reviewed at each reporting date and a valuation allowance is set up against deferred tax assets so that the net carrying amount equals the highest amount that is more likely than not to be recovered based on current or future taxable profit.

##### **Tangible assets**

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

##### **Depreciation**

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over

their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Land and buildings	2% straight line

## **A. & H. (Rochester) Limited**

### **Notes to the Abridged Financial Statements for the Period from 1 April 2019 to 31 December 2019**

Furniture and fittings

25% reducing balance

#### **Goodwill**

Goodwill is initially recognised as an asset at cost and is subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

#### **Amortisation**

Amortisation is provided on intangible assets so as to write off the cost, less any estimated residual value, over their useful life as follows:

<b>Asset class</b>	<b>Amortisation method and rate</b>
Goodwill	5% straight line

#### **Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to sell.

### **3 Staff numbers**

The average number of persons employed by the company (including directors) during the period, was 9 (2019 - 13).

## A. & H. (Rochester) Limited

### Notes to the Abridged Financial Statements for the Period from 1 April 2019 to 31 December 2019

#### 4 Intangible assets

	Total £
<b>Cost or valuation</b>	
At 1 April 2019	45,000
At 31 December 2019	45,000
<b>Amortisation</b>	
At 1 April 2019	36,000
Amortisation charge	2,250
At 31 December 2019	38,250
<b>Carrying amount</b>	
At 31 December 2019	6,750
At 31 March 2019	9,000

#### 5 Tangible assets

	Total £
<b>Cost or valuation</b>	
At 1 April 2019	313,352
Additions	12,394
Disposals	(221,417)
At 31 December 2019	104,329
<b>Depreciation</b>	
At 1 April 2019	82,298
Charge for the year	7,290
Eliminated on disposal	(26,568)
At 31 December 2019	63,020
<b>Carrying amount</b>	
At 31 December 2019	41,309
At 31 March 2019	231,054

#### 6 Financial commitments, guarantees and contingencies

The total amount of financial commitments not included in the balance sheet is £3,295 (2019 - £4,274).



## **A. & H. (Rochester) Limited**

### **Notes to the Abridged Financial Statements for the Period from 1 April 2019 to 31 December 2019**

#### **7 Related party transactions**

##### **Summary of transactions with other related parties**

Included within other debtors is a balance of £291,519 owed to the company by the former Directors, A Susanna and H Vermeersch. This debt was repaid on 1 January 2020 alongside the sale of the company's share capital.

#### **8 Non adjusting events after the financial period**

Up to 31 December 2019 the company was controlled by H Vermeersch and A Susanna.

On 1 January 2020, 100% of the share capital was acquired by Medivet Group Limited.

Since 1 January 2020, the company's immediate controlling party is Medivet Group Limited, whose ultimate controlling parent undertaking is Medivet Partnership LLP, registered in England and Wales, which is considered to have no single controlling party.

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**Moore Scarrott**