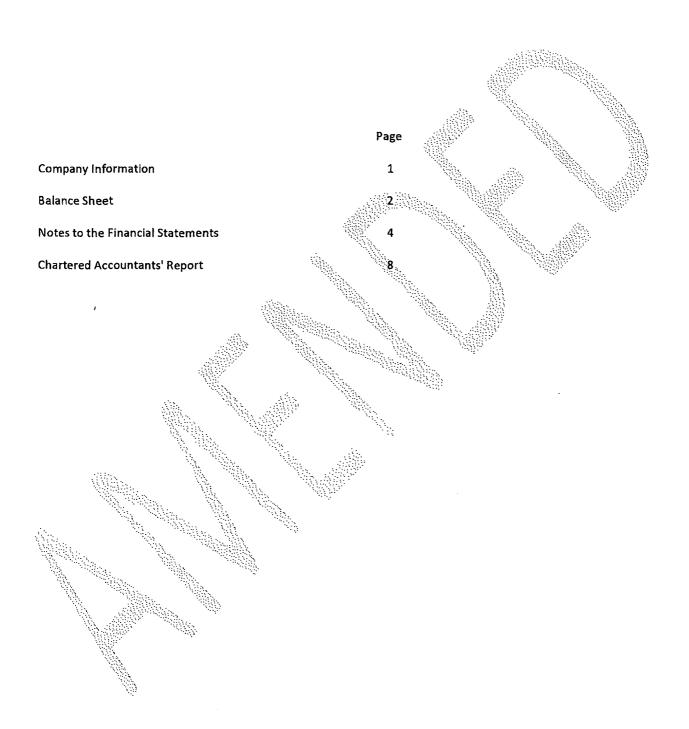
UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2019

02/07/2020 COMPANIES HOUSE

ROCHESTER UTILITIES LIMITED

CONTENTS OF THE FINANCIAL STATEMENTS for the Year Ended 31 August 2019



ROCHESTER UTILITIES LIMITED

COMPANY INFORMATION for the Year Ended 31 August 2019

DIRECTORS:

G Coward

Mrs D Coward

SECRETARY:

Mrs D Coward

REGISTERED OFFICE:

Rochester House

Sir Thomas Longley Road

Medway City Estate

Rochester Kent ME2 4DU

REGISTERED NUMBER:

09746075

ACCOUNTANTS:

Calcutt Matthews WBZ Ltd Chartered Accountants

19 North Street

Ashford Kent TN24 8LF



ROCHESTER UTILITIES LIMITED (REGISTERED NUMBER: 09746075)

BALANCE SHEET 31 August 2019

		31.8.19		31.8.18	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	4		69,834		45,356
Investments	5				102,597
			69,834		147,953
CURRENT ASSETS					
Stocks		295,694		463,824	
Debtors	6	1,151,491		177,601	
Cash at bank		436,703		173,992	
		1,883,888		815,417	
CREDITORS	7	070 431		693,147	,
Amounts falling due within one year	,	970,421	•	055,147	
NET CURRENT ASSETS			913,467		122,270
TOTAL ASSETS LESS CURRENT LIABILITI	ES		983,301		270,223
CREDITORS				•	
Amounts falling due after more than on			24.010		
year	8		34,919		
NET ASSETS			948,382		270,223
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			948,282		270,123
SHAREHOLDERS' FUNDS			948,382		270,223

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2019 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps 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 Sections 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.

AMENDED . . .

ROCHESTER UTILITIES LIMITED (REGISTERED NUMBER: 09746075)

BALANCE SHEET - continued 31 August 2019

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

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

The financial statements were approved by the Board of Directors on 25 February 2020 and were signed on its behalf by:

G Coward - Director

Glend



ROCHESTER UTILITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 August 2019

1. STATUTORY INFORMATION

Rochester Utilities Limited is a private company, limited by shares, registered in Not specified/Other. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Fixtures and fittings

- 20% on cost

Motor vehicles

- 25% on reducing balance

Computer equipment

- 20% on cost

Stocks

Work in progress is valued at the lower of cost and net realisable value.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

ROCHESTER UTILITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 August 2019

2. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

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3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 6 (2018 - 6).

4. TANGIBLE FIXED ASSETS

1300

% :	Fixtures		C	
	and	Motor	Computer	
	fittings	vehicles	equipment	Totals
	£	£	£	£
COST				
At 1 September 2018	10,755	38,212	4,085	53,052
Additions	5,179	38,702	5,227	49,108
At 31 August 2019	15,934	76,914	9,312	102,160
DEPRECIATION				
At 1 September 2018	4,094	2,648	954	7,696
Charge for year	2,960	18,567	3,103	24,630
At 31 August 2019	7,054	21,215	4,057	32,326
NET BOOK VALUE				
At 31 August 2019	8,880	55,699	5,255	69,834
At 31 August 2018	6,661	35,564	3,131	45,356

ROCHESTER UTILITIES LIMITED

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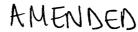
NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 August 2019

Fixed assets, included in the above, which are held under hire purchase contracts are as follows: Motor vehicles f COST Additions At 31 August 2019 DEPRECIATION Charge for year At 31 August 2019 Motor vehicles f 97,869 At 31 August 2019 DEPRECIATION Charge for year At 31 August 2019 PAG7 NET BOOK VALUE At 31 August 2019 At 31 August 2019 DEPRECIATION Charge for year PAG7 NET BOOK VALUE At 31 August 2019 Interest in other		
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	Trade debtors 759,313 Amounts owed by group undertakings 383,874	7 177,501 4 -

ROCHESTER UTILITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 August 2019

7.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		31.8.19	31.8.18
		£	£
	Hire purchase contracts	8,370	-
	Trade creditors	120,646	87,171
	Taxation and social security	523,807	441,275
	Other creditors	317,598	164,701
		970,421	693,147
8.	CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		
		31.8.19	31.8.18
		£	£
	Hire purchase contracts	<u>34,919</u>	-



CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED FINANCIAL STATEMENTS OF ROCHESTER UTILITIES LIMITED

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Rochester Utilities Limited for the year ended 31 August 2019 which comprise the Income Statement, Balance Sheet and the related notes 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 within the ICAEW's regulations and guidance at http://www.icaew.com/en/membership/regulations-standards-and-guidance.

This report is made solely to the Board of Directors of Rochester Utilities Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Rochester Utilities Limited and state those matters that we have agreed to state to the Board of Directors of Rochester Utilities Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Rochester Utilities Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Rochester Utilities Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Rochester Utilities Limited. You consider that Rochester Utilities 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 financial statements of Rochester Utilities 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 financial statements.

Calcutt Matthews WBZ Ltd Chartered Accountants 19 North Street Ashford Kent TN24 8LF

25 February 2020