

**ROCC PROPERTY LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2023**

ROCC Property Ltd
Unaudited Financial Statements
For The Year Ended 31 October 2023

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ROCC Property Ltd
Balance Sheet
As At 31 October 2023

Registered number: SC195220

		2023		2022	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		-		181,625
			-		181,625
CURRENT ASSETS					
Stocks	5	-		19,237	
Debtors	6	20,000		-	
Cash at bank and in hand		177,118		44,142	
		197,118		63,379	
Creditors: Amounts Falling Due Within One Year	7	(43,964)		(125,928)	
NET CURRENT ASSETS (LIABILITIES)			153,154		(62,549)
TOTAL ASSETS LESS CURRENT LIABILITIES			153,154		119,076
NET ASSETS			153,154		119,076
CAPITAL AND RESERVES					
Called up share capital	8		1,000		1,000
Profit and Loss Account			152,154		118,076
SHAREHOLDERS' FUNDS			153,154		119,076

ROCC Property Ltd
Balance Sheet (continued)
As At 31 October 2023

For the year ending 31 October 2023 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 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 and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Riccardo Capaldi

Director

17/02/2024

The notes on pages 3 to 4 form part of these financial statements.

ROCC Property Ltd
Notes to the Financial Statements
For The Year Ended 31 October 2023

1. General Information

ROCC Property Ltd is a private company, limited by shares, incorporated in Scotland, registered number SC195220 . The registered office is 14 Newton Place, Glasgow, Scotland, G3 7PY.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

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

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	No depreciation
Computer Equipment	3 years straight line

2.4. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

3. Average Number of Employees

Average number of employees, including directors, during the year was: NIL (2022: NIL)

4. Tangible Assets

	Land & Property Freehold	Computer Equipment	Total
	£	£	£
Cost			
As at 1 November 2022	181,009	2,547	183,556
Disposals	(181,009)	-	(181,009)
As at 31 October 2023	<u>-</u>	<u>2,547</u>	<u>2,547</u>
Depreciation			
As at 1 November 2022	-	1,931	1,931
Provided during the period	-	616	616
As at 31 October 2023	<u>-</u>	<u>2,547</u>	<u>2,547</u>
Net Book Value			
As at 31 October 2023	<u>-</u>	<u>-</u>	<u>-</u>
As at 1 November 2022	<u>181,009</u>	<u>616</u>	<u>181,625</u>

ROCC Property Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 October 2023

5. Stocks

	2023	2022
	£	£
Work in progress	-	19,237
	<u>-</u>	<u>19,237</u>

6. Debtors

	2023	2022
	£	£
Due within one year		
Other debtors - Mr Antonio Tomasso	20,000	-
	<u>20,000</u>	<u>-</u>

7. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Accruals and deferred income	900	1,740
Directors' loan accounts	43,064	124,188
	<u>43,964</u>	<u>125,928</u>

8. Share Capital

	2023	2022
	£	£
Allotted, Called up and fully paid	<u>1,000</u>	<u>1,000</u>

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.