

**UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021
FOR
ROC PROPERTY LTD**

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4

ROC PROPERTY LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 30 SEPTEMBER 2021

DIRECTOR: Mrs J O'Connell

REGISTERED OFFICE: South Barn
Preston Hall
Wychough
Malapas
Cheshire
SY14 7NQ

REGISTERED NUMBER: 05790348 (England and Wales)

ACCOUNTANTS: Bush & Co Limited
2 Barnfield Crescent
Exeter
Devon
EX1 1QT

BALANCE SHEET
30 SEPTEMBER 2021

	Notes	2021 £	£	2020 £	£
FIXED ASSETS					
Tangible assets	5		393,072		383,802
CURRENT ASSETS					
Debtors	6	178,875		86,007	
Cash at bank		<u>45,671</u>		<u>77,649</u>	
		224,546		163,656	
CREDITORS					
Amounts falling due within one year	7	<u>96,134</u>		<u>125,796</u>	
NET CURRENT ASSETS			<u>128,412</u>		<u>37,860</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			521,484		421,662
CREDITORS					
Amounts falling due after more than one year	8		(234,757)		(264,323)
PROVISIONS FOR LIABILITIES			<u>(47)</u>		<u>(47)</u>
NET ASSETS			<u>286,680</u>		<u>157,292</u>
CAPITAL AND RESERVES					
Called up share capital			2		2
Retained earnings			<u>286,678</u>		<u>157,290</u>
			<u>286,680</u>		<u>157,292</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2021 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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.

BALANCE SHEET - continued
30 SEPTEMBER 2021

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 Statement of Comprehensive Income has not been delivered.

The financial statements were approved by the director and authorised for issue on 10 June 2022 and were signed by:

Mrs J O'Connell - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

1. STATUTORY INFORMATION

ROC Property Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. STATEMENT OF COMPLIANCE

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.

3. ACCOUNTING POLICIES

Basis of preparing the financial statements

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.

Land and buildings	- Nil
Plant and machinery etc	- 25% on reducing balance

Financial instruments

Basic financial instruments are recognised at amortised cost, except for investments in non-convertible preference and non-puttable ordinary shares which are measured at fair value, with changes recognised in profit or loss. Derivative financial instruments are initially recorded at cost and thereafter at fair value with changes recognised in profit or loss.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Profit & Loss, 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.

4. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2020 - 1) .

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021

5. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery etc £	Totals £
COST			
At 1 October 2020	383,698	3,800	387,498
Additions	9,296	-	9,296
At 30 September 2021	<u>392,994</u>	<u>3,800</u>	<u>396,794</u>
DEPRECIATION			
At 1 October 2020	-	3,696	3,696
Charge for year	-	26	26
At 30 September 2021	<u>-</u>	<u>3,722</u>	<u>3,722</u>
NET BOOK VALUE			
At 30 September 2021	<u>392,994</u>	<u>78</u>	<u>393,072</u>
At 30 September 2020	<u>383,698</u>	<u>104</u>	<u>383,802</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	<u>178,875</u>	<u>86,007</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Bank loans and overdrafts	27,379	37,767
Trade creditors	79	40,271
Taxation and social security	66,676	45,758
Other creditors	<u>2,000</u>	<u>2,000</u>
	<u>96,134</u>	<u>125,796</u>

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021 £	2020 £
Bank loans	<u>234,757</u>	<u>264,323</u>
Amounts falling due in more than five years:		
Repayable by instalments		
Bank loans more 5 yr by instal	<u>128,509</u>	<u>138,877</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 20219. **DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 30 September 2021 and 30 September 2020:

	2021 £	2020 £
Mrs J O'Connell		
Balance outstanding at start of year	82,959	(3,041)
Amounts advanced	184,707	86,000
Amounts repaid	(88,791)	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>178,875</u>	<u>82,959</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.