

Company Registration number 07201013 England & Wales

R.U.P.C. LIMITED

Abbreviated Accounts

For the year ended 31 March 2015

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R.U.P.C. LIMITED

Financial statements for the year ended 31 March 2015

Contents	Pages
Balance sheet	1
Notes to the financial statements	2-3

R.U.P.C. LIMITED**Abbreviated balance sheet as at 31 March 2015**

	Notes	2015		2014	
		£	£	£	£
Fixed assets					
Tangible assets	2		329		-
Investments	2		100		100
	2		429		100
Current assets					
Stock		303		-	
Debtors		27,677		23,074	
Cash at bank and in hand		16,560		9,445	
		44,540		32,519	
Creditors: amounts falling due within one year		(29,632)		(32,427)	
Net current assets			14,908		92
Total assets less current liabilities			15,337		192
Provision for liabilities			(66)		-
			15,271		192
Capital and reserves					
Called up share capital	3		100		100
Profit and loss account			15,171		92
Shareholder's funds			15,271		192

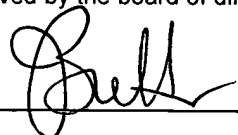
For the financial year ended 31 March 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with Section 476;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and the Financial Reporting Standard for Smaller Entities (effective April 2008).

Approved by the board of directors on 10/12/15 and signed on its behalf.



Mr. Ian P. Butter - Director

Company Registration No: 07201013

The notes on pages 2 to 3 form part of these financial statements.

1 Accounting policies

a) Basis of accounting

The financial statements are prepared on the historical cost basis of accounting and have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The company has taken advantage of the exemption, conferred by Financial Reporting Standard 1, from presenting a cash flow statement as it qualifies as a small company.

b) Turnover

Turnover represents net invoiced sales of goods and services, excluding value added tax.

In respect of long-term contracts and contracts for on-going services turnover represents the value of work done in the year, including estimates of amounts not invoiced.

c) Depreciation of tangible fixed assets

Depreciation is provided on all tangible fixed assets at rates calculated to write off the full cost or valuation less estimated residual value of each asset over its estimated useful life. The principal rates in use are:

Computer equipment	25%	on cost
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d) Stock and work in progress

Work in progress represents the estimated value of work done but not invoiced as at the balance sheet date excluding VAT.

e) Deferred taxation

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

A deferred tax asset is regarded as recoverable and therefore recognised only when, on the basis of all available evidence, it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on a nondiscounted basis, at the average tax rates that are expected to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

f) Investments

Investments are recorded at cost and represent the nominal value of the Ordinary Shares held in the 100% subsidiary.

R.U.P.C. LIMITED

Notes to the abbreviated accounts for the year ended 31 March 2015 (continued)

2 Fixed assets

	Investments	Tangible fixed assets	Total
	£	£	£
Cost:			
At 1 April 2014	100	-	100
Additions	-	492	492
At 31 March 2015	<u>100</u>	<u>492</u>	<u>592</u>
Depreciation:			
Provision for the year	-	163	163
At 31 March 2015	-	163	163
Net book value:			
At 31 March 2015	<u>100</u>	<u>329</u>	<u>429</u>
At 31 March 2014	<u>100</u>	-	<u>100</u>

The company's investment, at the balance sheet date, in the share capital of companies include the following:

Handy For Work Limited

Registered in England and Wales
Company number 07562867

Nature of business: Internet advertising

Class of shares: Ordinary
Holding: 100%

	2015 £	2014 £
Aggregate capital and reserves	(15,557)	(12,918)
Profit/ (loss) for the year	(2,639)	(4,351)

3 Called-up share capital

	2015 £	2014 £
Allotted, called up and fully paid		
Equity shares:		
Ordinary shares of £1 each	<u>100</u>	<u>100</u>