

Unaudited Financial Statements
for the Year Ended
30 September 2018
for
Rocksom Limited

The Rowleys Partnership Ltd
Chartered Accountants
Charnwood House
Harcourt Way
Meridian Business Park
Leicester
Leicestershire
LE19 1WP

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for the Year Ended 30 September 2018**

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DIRECTOR: Mrs J A Gillbanks

REGISTERED OFFICE: Charnwood House
Harcourt Way
Meridian Business Park
Leicester
Leicestershire
LE19 1WP

REGISTERED NUMBER: 01712872 (England and Wales)

ACCOUNTANTS: The Rowleys Partnership Ltd
Chartered Accountants
Charnwood House
Harcourt Way
Meridian Business Park
Leicester
Leicestershire
LE19 1WP

**Chartered Accountants' Report to the Director
on the Unaudited Financial Statements of
Rocksom Limited**

The following reproduces the text of the report prepared for the director 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 Director 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 Rocksom Limited for the year ended 30 September 2018 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 director of Rocksom Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Rocksom Limited and state those matters that we have agreed to state to the director of Rocksom Limited 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 Rocksom Limited and its director for our work or for this report.

It is your duty to ensure that Rocksom 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 loss of Rocksom Limited. You consider that Rocksom 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 Rocksom 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.

The Rowleys Partnership Ltd
Chartered Accountants
Charnwood House
Harcourt Way
Meridian Business Park
Leicester
Leicestershire
LE19 1WP

5 June 2019

Balance Sheet
30 September 2018

	Notes	30.9.18 £	£	30.9.17 £	£
FIXED ASSETS					
Tangible assets	4		65,354		31,634
CURRENT ASSETS					
Stocks		10,347		11,347	
Debtors	5	28,518		145,737	
Cash at bank and in hand		48,383		12,272	
		<u>87,248</u>		<u>169,356</u>	
CREDITORS					
Amounts falling due within one year	6	<u>68,594</u>		<u>19,495</u>	
NET CURRENT ASSETS			<u>18,654</u>		<u>149,861</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>84,008</u>		<u>181,495</u>
PROVISIONS FOR LIABILITIES			<u>9,884</u>		<u>6,010</u>
NET ASSETS			<u>74,124</u>		<u>175,485</u>
CAPITAL AND RESERVES					
Called up share capital	7		100		100
Retained earnings			<u>74,024</u>		<u>175,385</u>
SHAREHOLDERS' FUNDS			<u>74,124</u>		<u>175,485</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2018 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 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.
- (b)

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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

The financial statements were approved by the director on 5 June 2019 and were signed by:

Mrs J A Gillbanks - Director

Notes to the Financial Statements
for the Year Ended 30 September 2018

1. STATUTORY INFORMATION

Rocksom Limited 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. 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 represents amounts receivable for goods and services net of VAT and trade discounts and are recognised at the point of sale.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 15% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 33% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

Notes to the Financial Statements - continued
for the Year Ended 30 September 2018

2. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 13 (2017 - 15) .

4. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 October 2017	198,332	4,316	1,100	203,748
Additions	53,620	-	138	53,758
At 30 September 2018	<u>251,952</u>	<u>4,316</u>	<u>1,238</u>	<u>257,506</u>
DEPRECIATION				
At 1 October 2017	167,139	4,315	660	172,114
Charge for year	19,619	-	419	20,038
At 30 September 2018	<u>186,758</u>	<u>4,315</u>	<u>1,079</u>	<u>192,152</u>
NET BOOK VALUE				
At 30 September 2018	<u>65,194</u>	<u>1</u>	<u>159</u>	<u>65,354</u>
At 30 September 2017	<u>31,193</u>	<u>1</u>	<u>440</u>	<u>31,634</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.18 £	30.9.17 £
Other debtors	7,239	21,462
Directors' current accounts	-	60,872
Tax	14,644	54,122
Prepayments and accrued income	<u>6,635</u>	<u>9,281</u>
	<u>28,518</u>	<u>145,737</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2018

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.18	30.9.17
	£	£
Other loans	35,000	-
Trade creditors	4,697	5,297
Social security and other taxes	341	543
VAT	8,807	10,272
Other creditors	5,669	18
Directors' current accounts	3,146	-
Accruals and deferred income	10,934	3,365
	<u>68,594</u>	<u>19,495</u>

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:			30.9.18	30.9.17
Number:	Class:	Nominal value:	£	£
100	Ordinary	1.00	<u>100</u>	<u>100</u>

8. OTHER FINANCIAL COMMITMENTS

The company had total guarantees and commitments at the balance sheet date of £50,625 (2017 - £58,125).

9. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 30 September 2018 and 30 September 2017:

	30.9.18	30.9.17
	£	£
Mrs J A Gillbanks		
Balance outstanding at start of year	60,872	116,235
Amounts advanced	11,881	-
Amounts repaid	(72,753)	(55,363)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>-</u>	<u>60,872</u>

The above loan is interest free and repayable on demand.

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.