

Company Registration No. 01978897 (England and Wales)

ROCKC GEMS LTD
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2012

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ROCKC GEMS LTD

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ROCKC GEMS LTD

ABBREVIATED BALANCE SHEET

AS AT 31 JULY 2012

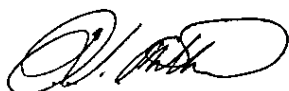
	Notes	2012 £	£	2011 £	£
Fixed assets					
Tangible assets	2		22,620		23,762
Current assets					
Stocks		-		516,225	
Debtors		14,718		420,998	
Cash at bank and in hand		112,553		91,846	
		127,271		1,029,069	
Creditors: amounts falling due within one year		(138,049)		(190,413)	
Net current (liabilities)/assets			(10,778)		838,656
Total assets less current liabilities			11,842		862,418
Capital and reserves					
Called up share capital	3		100		100
Profit and loss account			11,742		862,318
Shareholders' funds			11,842		862,418

For the financial year ended 31 July 2012 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The director acknowledges his responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the 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 accounts, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the Board for issue on 6.11.12



D V Millard
Director

Company Registration No. 01978897

ROCKC GEMS LTD

NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 JULY 2012

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

1.2 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows

Fixtures, fittings & equipment	Straight line over 3 years and 25% reducing balance
Motor vehicles	25% reducing balance

1.4 Stock

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

1.5 Deferred taxation

Deferred taxation is provided at appropriate rates on all timing differences using the liability method

1.6 Foreign currency translation

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to profit and loss account

2 Fixed assets

	Tangible assets £
Cost	
At 1 August 2011	98,971
Additions	7,028
	<hr/>
At 31 July 2012	105,999
	<hr/>
Depreciation	
At 1 August 2011	75,209
Charge for the year	8,170
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At 31 July 2012	83,379
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Net book value	
At 31 July 2012	22,620
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At 31 July 2011	23,762
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ROCKC GEMS LTD

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2012

3 Creditors: amounts falling due within one year

The aggregate amount of creditors for which security has been given amounted to £76,502 (2011 - £83,681)

4 Share capital	2012	2011
	£	£
Allotted, called up and fully paid		
100 Ordinary of £1 each	100	100
	<u>100</u>	<u>100</u>

5 Ultimate parent company

The company is under the control of it's parent company, Cleardale Limited, which is under the ultimate control of Edpade of Amschragen Weg 2 9490 Vaduz Liechtenstein