

Company Registration No. 02419896 (England and Wales)

**ROCKMINE LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2018**  
**PAGES FOR FILING WITH REGISTRAR**

**ROCKMINE LIMITED**

**COMPANY INFORMATION**

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<b>Director</b>	K Smith
<b>Company number</b>	02419896
<b>Registered office</b>	The Old House The Orchard Staverton Daventry Northamptonshire NN11 6JA
<b>Accountants</b>	Myers Clark Egale 1 St Albans Road Watford Herts WD17 1DL
<b>Business address</b>	The Old House The Orchard Staverton Daventry Northamptonshire NN11 6JA

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**ROCKMINE LIMITED**

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# **ROCKMINE LIMITED**

## **STRATEGIC REPORT**

***FOR THE YEAR ENDED 30 SEPTEMBER 2018***

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The director presents the strategic report for the year ended 30 September 2018.

### **Fair review of the business**

On behalf of the board

.....  
K Smith  
**Director**  
.....

# **ROCKMINE LIMITED**

## **DIRECTOR'S REPORT**

***FOR THE YEAR ENDED 30 SEPTEMBER 2018***

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The director presents his annual report and financial statements for the year ended 30 September 2018.

**Director**

The director who held office during the year and up to the date of signature of the financial statements was as follows:

K Smith

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

On behalf of the board

K Smith

**Director**

26 June 2019

## ROCKMINE LIMITED

### PROFIT AND LOSS ACCOUNT

*FOR THE YEAR ENDED 30 SEPTEMBER 2018*

	2018 £	2017 £
<b>Turnover</b>	435,081	524,566
Cost of sales	(260,996)	(319,000)
	<hr/>	<hr/>
<b>Gross profit</b>	174,085	205,566
Administrative expenses	(190,281)	(191,025)
	<hr/>	<hr/>
<b>Operating (loss)/profit</b>	(16,196)	14,541
Interest receivable and similar income	-	40
Interest payable and similar expenses	(642)	(642)
	<hr/>	<hr/>
<b>(Loss)/profit before taxation</b>	(16,838)	13,939
Tax on (loss)/profit	-	-
	<hr/>	<hr/>
<b>(Loss)/profit for the financial year</b>	<u>(16,838)</u>	<u>13,939</u>

## ROCKMINE LIMITED

### STATEMENT OF COMPREHENSIVE INCOME

*FOR THE YEAR ENDED 30 SEPTEMBER 2018*

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	2018	2017
	£	£
(Loss)/profit for the year	(16,838)	13,939
Other comprehensive income	-	-
Total comprehensive income for the year	<u>(16,838)</u>	<u>13,939</u>

# ROCKMINE LIMITED

## BALANCE SHEET

AS AT 30 SEPTEMBER 2018

	Notes	2018 £	£	2017 £	£
<b>Fixed assets</b>					
Tangible assets	3		23,343		27,298
<b>Current assets</b>					
Stocks		14,200		11,500	
Debtors	4	3,656		6,911	
Cash at bank and in hand		-		1,370	
		<u>17,856</u>		<u>19,781</u>	
<b>Creditors: amounts falling due within one year</b>	5	<u>(52,040)</u>		<u>(39,191)</u>	
<b>Net current liabilities</b>			<u>(34,184)</u>		<u>(19,410)</u>
<b>Total assets less current liabilities</b>			<u>(10,841)</u>		<u>7,888</u>
<b>Creditors: amounts falling due after more than one year</b>	6		-		(1,891)
<b>Net (liabilities)/assets</b>			<u><u>(10,841)</u></u>		<u><u>5,997</u></u>
<b>Capital and reserves</b>					
Called up share capital	7		1,300		1,300
Profit and loss reserves			<u>(12,141)</u>		<u>4,697</u>
<b>Total equity</b>			<u><u>(10,841)</u></u>		<u><u>5,997</u></u>

The director of the company has elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 30 September 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.



**ROCKMINE LIMITED**

**BALANCE SHEET (CONTINUED)**

***AS AT 30 SEPTEMBER 2018***

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The financial statements were approved and signed by the director and authorised for issue on 26 June 2019

K. Smith  
Director

Company Registration No. 02419896

## ROCKMINE LIMITED

### STATEMENT OF CHANGES IN EQUITY

*FOR THE YEAR ENDED 30 SEPTEMBER 2018*

	Share capital	Profit and loss reserves	Total
	£	£	£
<b>Balance at 1 October 2016</b>	1,300	(9,242)	(7,942)
<b>Year ended 30 September 2017:</b>			
Profit and total comprehensive income for the year	-	13,939	13,939
	<u>1,300</u>	<u>4,697</u>	<u>5,997</u>
<b>Balance at 30 September 2017</b>	1,300	4,697	5,997
<b>Year ended 30 September 2018:</b>			
Loss and total comprehensive income for the year	-	(16,838)	(16,838)
	<u>1,300</u>	<u>(12,141)</u>	<u>(10,841)</u>
<b>Balance at 30 September 2018</b>	<u>1,300</u>	<u>(12,141)</u>	<u>(10,841)</u>

# ROCKMINE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 30 SEPTEMBER 2018**

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### **1 Accounting policies**

#### **Company information**

Rockmine Limited is a private company limited by shares incorporated in England and Wales. The registered office is The Old House, The Orchard, Staverton, Daventry, Northamptonshire, NN11 6JA.

#### **1.1 Accounting convention**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the financial statements, the director has a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the director continues to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Turnover**

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

When cash inflows are deferred and represent a financing arrangement, the fair value of the consideration is the present value of the future receipts. The difference between the fair value of the consideration and the nominal amount received is recognised as interest income.

#### **1.4 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings Leasehold	
Fixtures, fittings & equipment	10% on reducing balance
Computer equipment	33% on reducing balance
Motor vehicles	20% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

# ROCKMINE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2018

### 1 Accounting policies

(Continued)

#### 1.5 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition.

Stocks held for distribution at no or nominal consideration are measured at the lower of replacement cost and cost, adjusted where applicable for any loss of service potential.

#### 1.6 Cash at bank and in hand

Cash at bank and in hand are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.7 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

##### *Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### *Basic financial liabilities*

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

#### 1.8 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

#### 1.9 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

#### 1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Employees

The average monthly number of persons (including directors) employed by the company during the year was 7 (2017 - 5).

# ROCKMINE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2018

### 3 Tangible fixed assets

	Land and buildings	Plant and machinery etc	Total
	£	£	£
<b>Cost</b>			
At 1 October 2017	30,928	168,386	199,314
Additions	-	2,035	2,035
At 30 September 2018	30,928	170,421	201,349
<b>Depreciation and impairment</b>			
At 1 October 2017	21,170	150,846	172,016
Depreciation charged in the year	3,093	2,897	5,990
At 30 September 2018	24,263	153,743	178,006
<b>Carrying amount</b>			
At 30 September 2018	6,665	16,678	23,343
At 30 September 2017	9,758	17,540	27,298

### 4 Debtors

	2018 £	2017 £
<b>Amounts falling due within one year:</b>		
Trade debtors	2,325	6,911
Other debtors	1,331	-
	3,656	6,911

### 5 Creditors: amounts falling due within one year

	2018 £	2017 £
Bank loans and overdrafts	13,931	-
Trade creditors	27,844	23,854
Taxation and social security	1,805	2,217
Other creditors	8,460	13,120
	52,040	39,191

### 6 Creditors: amounts falling due after more than one year

	2018 £	2017 £
Other creditors	-	1,891

## ROCKMINE LIMITED

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 30 SEPTEMBER 2018*

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<b>7</b>	<b>Called up share capital</b>	<b>2018</b>	<b>2017</b>
		<b>£</b>	<b>£</b>
	<b>Ordinary share capital</b>		
	<b>Issued and fully paid</b>		
	1,300 Ordinary Shares of £1 each	1,300	1,300
		<u>          </u>	<u>          </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.