ONPOINT
Accounting Group

Registered Number: 02419896

ROCKMINE LIMITED

Abridged Accounts

Period of accounts

Start date: 01 October 2021

End date: 30 September 2022

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For the year ended 30 September 2022

ROCKMINE LIMITED
Accountants' Report
For the year ended 30 September 2022

Accountant's report
You consider that the company is exempt from an audit for the year ended 30 September 2022 . You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.
In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.
We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.
Onpoint Accounting Group
30 September 2022

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Onpoint Accounting Group
Duddingston Yards

Edinburgh
EH15 3NT
12 April 2023

ROCKMINE LIMITED
Statement of Financial Position
As at 30 September 2022

	Notes	2022	2021
		£	£
Fixed assets			
Tangible fixed assets		16,419	19,139
		16,419	**19,139**
Current assets			
Stocks		16,750	16,750
Debtors		30,031	24,263
Cash at bank and in hand		(14,702)	15,218
		32,079	**56,231**
Creditors: amount falling due within one year		(61,525)	(69,321)
Net current liabilities		**(29,446)**	**(13,090)**
Total assets less current liabilities		(13,027)	6,049
Provisions for liabilities		(437)	0
Net liabilities		**(13,464)**	**6,049**
Capital and reserves			
Called up share capital		1,300	1,300
Profit and loss account		(14,764)	4,749
Shareholder's funds		**(13,464)**	**6,049**

For the year ended 30 September 2022 the company was entitled to exemption from audit under section 477 of the companies act 2006 relating to small companies.

Director's responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The director acknowledges their responsibilities for complying with the requirements of the companies act 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved by the director on 12 April 2023 and were signed by:

Smith Keith Karl
Director

ROCKMINE LIMITED
Notes to the Abridged Financial Statements
For the year ended 30 September 2022

General Information

ROCKMINE LIMITED is a private company, limited by shares, registered in , registration number 02419896, registration address LITTLE COURT, CHURCH LANE HELLIDON, NN11 6GD.

The presentation currency is £ sterling.

1. **Accounting policies**

Significant accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Finance lease and hire purchase charges

The finance element of the rental payment is charged to the income statement on a straight line basis.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Computer Equipment	33% Reducing Balance

Fixtures and Fittings	10% Reducing Balance
Motor Vehicles	20% Reducing Balance

Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Provisions

Provisions are recognised when the company has a present obligation as a result of a past event which it is more probable than not will result in an outflow of economic benefits that can be reasonably estimated.

2. Average number of employees

Average number of employees during the year was 6 (2021 : 6).

3. Tangible fixed assets

Cost or valuation	Motor Vehicles	Fixtures and Fittings	Computer Equipment	Total
	£	£	£	£
At 01 October 2021	16,780	152,325	11,762	180,867
Additions	-	-	-	-
Disposals	-	-	-	-
At 30 September 2022	**16,780**	**152,325**	**11,762**	**180,867**
Depreciation				
At 01 October 2021	12,931	138,866	9,932	161,729
Charge for year	770	1,346	603	2,719
On disposals	-	-	-	-
At 30 September 2022	**13,701**	**140,212**	**10,535**	**164,448**
Net book values				
Closing balance as at 30 September 2022	**3,079**	**12,113**	**1,227**	**16,419**
Opening balance as at 01 October 2021	**3,849**	**13,460**	**1,830**	**19,139**