

**ROCKMINE LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**Rockmine Limited**  
**Unaudited Financial Statements**  
**For The Year Ended 30 September 2023**

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**Contents**

	<b>Page</b>
Balance Sheet	1—2
Notes to the Financial Statements	3—4

**Rockmine Limited**  
**Balance Sheet**  
**As At 30 September 2023**

Registered number: 02419896

		2023		2022	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	4		37,443		16,419
			<u>37,443</u>		<u>16,419</u>
<b>CURRENT ASSETS</b>					
Stocks	5	16,750		16,750	
Debtors	6	21,490		30,031	
Cash at bank and in hand		7,935		2,101	
		<u>46,175</u>		<u>48,882</u>	
<b>Creditors: Amounts Falling Due Within One Year</b>	7	(130,997 )		(78,764 )	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<u>(84,822 )</u>		<u>(29,882 )</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>(47,379 )</u>		<u>(13,463 )</u>
<b>NET LIABILITIES</b>			<u>(47,379 )</u>		<u>(13,463 )</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	8		1,300		1,300
Profit and Loss Account			<u>(48,679 )</u>		<u>(14,763 )</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(47,379 )</u>		<u>(13,463 )</u>

**Rockmine Limited**  
**Balance Sheet (continued)**  
**As At 30 September 2023**

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For the year ending 30 September 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

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Mr Keith Smith

Director

16/11/2023

The notes on pages 3 to 4 form part of these financial statements.

**Rockmine Limited**  
**Notes to the Financial Statements**  
**For The Year Ended 30 September 2023**

**1. General Information**

Rockmine Limited is a private company, limited by shares, incorporated in England & Wales, registered number 02419896. The registered office is Little Court, Church Lane, Hellidon, Northamptonshire, NN11 6GD.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

**2.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**Rendering of services**

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**2.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor Vehicles	20% Reducing Balance
Fixtures & Fittings	10% Reducing Balance
Computer Equipment	33% Reducing Balance

**2.4. Stocks and Work in Progress**

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

**3. Average Number of Employees**

Average number of employees, including directors, during the year was: 5 (2022: 5)

**4. Tangible Assets**

	Motor Vehicles	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£
<b>Cost</b>				
As at 1 October 2022	16,780	152,325	11,762	180,867
Additions	29,070	-	-	29,070
As at 30 September 2023	45,850	152,325	11,762	209,937
<b>Depreciation</b>				
As at 1 October 2022	13,701	140,212	10,535	164,448
Provided during the period	6,430	1,211	405	8,046
As at 30 September 2023	20,131	141,423	10,940	172,494

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**Rockmine Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 September 2023**

**Net Book Value**

As at 30 September 2023	25,719	10,902	822	37,443
As at 1 October 2022	3,079	12,113	1,227	16,419

**5. Stocks**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Stock	16,750	16,750
	<u>16,750</u>	<u>16,750</u>

**6. Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	13,954	26,229
VAT	7,536	3,802
	<u>21,490</u>	<u>30,031</u>

**7. Creditors: Amounts Falling Due Within One Year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	51,604	44,397
Bank loans and overdrafts	11,396	16,802
Other taxes and social security	3,829	2,388
Director's loan account	64,168	15,177
	<u>130,997</u>	<u>78,764</u>

**8. Share Capital**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Allotted, Called up and fully paid	1,300	1,300

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.