REGISTERED NUMBER: 07179605 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 March 2018

for

White Rocks Farm Limited

Contents of the Financial Statements
for the Year Ended 31 March 2018

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4

Company Information
for the Year Ended 31 March 2018

DIRECTOR:	Ms S G H Woods
SECRETARY:	Ms S G H Woods
REGISTERED OFFICE:	Bank Chambers 61 High Street Cranbrook Kent TN17 3EG
BUSINESS ADDRESS:	White Rocks Farm Under River Sevenoaks Kent TN15 0SL
REGISTERED NUMBER:	07179605 (England and Wales)
ACCOUNTANTS:	McCabe Ford Williams Bank Chambers 61 High Street Cranbrook Kent TN17 3EG

Balance Sheet
31 March 2018

	Notes	31.3.18 £	£	31.3.17 £	£
FIXED ASSETS					
Tangible assets	4		18,440		876
CURRENT ASSETS					
Debtors	5	55,435		67,924	
Cash at bank		15,172		7,698	
		70,607		75,622	
CREDITORS					
Amounts falling due within one year	6	41,619		28,132	
NET CURRENT ASSETS			28,988		47,490
TOTAL ASSETS LESS CURRENT LIABILITIES			47,428		48,366
CAPITAL AND RESERVES					
Called up share capital			1		1
Retained earnings			47,427		48,365
SHAREHOLDERS' FUNDS			47,428		48,366

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 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

(b) 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.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 March 2018

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 27 August 2018 and were signed by:

Ms S G H Woods - Director

Notes to the Financial Statements
for the Year Ended 31 March 2018

1. STATUTORY INFORMATION

White Rocks Farm 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.

The presentation currency of the financial statements is the Pound Sterling (£).

2. ACCOUNTING POLICIES

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

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

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	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

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.

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

2. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 8 (2017 - 8) .

4. TANGIBLE FIXED ASSETS

	Fixtures and fittings	Motor vehicles	Computer equipment	Totals
	£	£	£	£
COST				
At 1 April 2017	1,866	-	735	2,601
Additions	-	18,994	975	19,969
At 31 March 2018	1,866	18,994	1,710	22,570
DEPRECIATION				
At 1 April 2017	1,541	-	184	1,725
Charge for year	82	1,978	345	2,405
At 31 March 2018	1,623	1,978	529	4,130
NET BOOK VALUE				
At 31 March 2018	243	17,016	1,181	18,440
At 31 March 2017	325	-	551	876

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.18	31.3.17
	£	£
Trade debtors	10,405	11,367
Other debtors	45,030	56,557
	55,435	67,924

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.18	31.3.17
	£	£
Trade creditors	5,250	2,614
Taxation and social security	27,029	17,940
Other creditors	9,340	7,578
	41,619	28,132

7. PENSION COMMITMENTS

The company operates an auto-enrolment pension scheme for staff. Contributions by the company to this were £1,028. At the year end employer contributions of £133 (2017 Nil) had not been paid across to the scheme.

8. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

During the year the company has provided a guarantee for a personal bank loan of £100,000 advanced to Ms S G H Woods, the sole director of the company. Security has been granted by way of a fixed and floating charge over all assets owned by the company. The term of the loan is for 144 months from September 2016 and the company has not incurred any costs in connection with providing the guarantee.

9. RELATED PARTY DISCLOSURES

The company paid Animal Promotions Limited. a company owned by the director, Ms S G H Woods, £80,000 in Management fees . At the year end Animal Promotions Limited owed £44,668 to White Rocks Farm Limited.