

Rock of Ages London Limited

Unaudited Financial Statements

For the period ended 31 December 2021

For Filing with Registrar



Company Registration No. 07499029 (England and Wales)

Rock of Ages London Limited

Company Information

Directors	J A Smith M Cohl
Company number	07499029
Registered office	Charlotte Building 17 Gresse Street London W1T 1QL
Accountants	Moore Kingston Smith LLP 6th Floor Charlotte Building 17 Gresse Street London W1T 1QL

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Balance Sheet

As at 31 December 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Debtors	3	-		24,587	
Cash at bank and in hand		56,223		42,307	
		<u>56,223</u>		<u>66,894</u>	
Creditors: amounts falling due within one year	4	<u>(56,221)</u>		<u>(181,758)</u>	
Net current assets/(liabilities)			<u>2</u>		<u>(114,864)</u>
Capital and reserves					
Called up share capital	5		2		2
Profit and loss reserves			-		(114,866)
Total equity			<u>2</u>		<u>(114,864)</u>

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

For the financial period ended 31 December 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their 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 period 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.

The financial statements were approved by the board of directors and authorised for issue on ...Nov. 3, 2022 and are signed on its behalf by:



M Cohl
Director

Company Registration No. 07499029

Rock Of Ages London Limited

Notes to the Financial Statements

For the period ended 31 December 2021

1 Accounting policies

Company information

Rock of Ages London Limited is a private company limited by shares incorporated in England and Wales. The registered office is Charlotte Building, 17 Gresse Street, London, W1T 1QL.

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 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. The principal accounting policies adopted are set out below.

1.2 Going concern

The production was funded by loans provided by investors, the directors have indicated that these balances will no longer be repayable and have been written off in the current period. Current assets, where applicable have been stated at recoverable amounts. As at the end of the period the company has ceased to trade, these accounts have been prepared on a basis other than that of a going concern.

1.3 Turnover

Turnover represents income received from licensing royalties excluding value added tax.

1.4 Cash and cash equivalents

Cash and cash equivalents 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.

1.5 Financial instruments

The company only has basic financial instruments measured at amortised cost, with no financial instruments classified as other or basic instruments measured at fair value.

1.6 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.

Changes in the fair value of derivatives that are designated and qualify as fair value hedges are recognised in profit or loss immediately, together with any changes in the fair value of the hedged asset or liability that are attributable to the hedged risk.

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Notes to the Financial Statements (Continued)

For the period ended 31 December 2021

2 Employees

The average monthly number of persons (including directors) employed by the company during the period was: 0 (2020: 0)

	2021 Number	2020 Number
Total	-	-

3 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Other debtors	-	3,726
Prepayments and accrued income	-	20,861
	-	24,587

4 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	-	2,608
Other creditors	44,325	172,980
Accruals and deferred income	11,896	6,170
	56,221	181,758

5 Called up share capital

	2021 Number	2020 Number	2021 £	2020 £
Ordinary share capital Issued and fully paid				
Ordinary share of £1 each	2	2	2	2

6 Ultimate controlling party

There is no controlling party.