Registration number: 08636365

YOUROCK ONLINE LTD

Unaudited Abbreviated Accounts

for the Year Ended 31 August 2016

Easterbrook Eaton Limited
Chartered Accountants
Cosmopolitan House
Old Fore Street
Sidmouth
Devon
EX10 8LS

YOUROCK ONLINE LTD
Contents

The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

Chartered Accountants' Report to the Director on the Preparation of the Unaudited Statutory Accounts of YOUROCK ONLINE LTD for the Year Ended 31 August 2016

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of YOUROCK ONLINE LTD for the year ended 31 August 2016 set out on pages from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at http://www.icaew.com/en/members/regulations-standards-and-guidance/.

This report is made solely to the Board of Directors of YOUROCK ONLINE LTD, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of YOUROCK ONLINE LTD and state those matters that we have agreed to state to them, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than YOUROCK ONLINE LTD and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that YOUROCK ONLINE LTD has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of YOUROCK ONLINE LTD. You consider that YOUROCK ONLINE LTD is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of YOUROCK ONLINE LTD. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

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[redacted]

Easterbrook Eaton Limited
Chartered Accountants
Cosmopolitan House
Old Fore Street
Sidmouth
Devon
EX10 8LS
12 May 2017

ICAEW CHARTERED ACCOUNTANTS

YOUROCK ONLINE LTD
(Registration number: 08636365)
Abbreviated Balance Sheet at 31 August 2016

	Note	2016 £	2015 £
Fixed assets			
Tangible fixed assets		8,716	13,074
Current assets			
Debtors		110	59
Cash at bank and in hand		36	67
		146	126
Creditors: Amounts falling due within one year		(34,625)	(30,656)
Net current liabilities		(34,479)	(30,530)
Net liabilities		(25,763)	(17,456)
Capital and reserves			
Called up share capital	3	1,001	1,001
Profit and loss account		(26,764)	(18,457)
Shareholders' deficit		(25,763)	(17,456)

For the year ending 31 August 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have 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 in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the director on 12 May 2017

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Mr Ian Humberto Clifford
Director

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

1 **Accounting policies**

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective January 2015).

Going concern

The financial statements have been prepared on a going concern basis. The company is reliant on the support of the sole Director and he has confirmed such support for the foreseeeable future.

Turnover

Turnover represents amounts chargeable in respect of the sale of Internet web based advertising and associated services to customers.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Depreciation of Computer Hardware and Software	33.33% Reducing Balance

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

2 Fixed assets

	Tangible assets	Total
	£	£
Cost		
At 1 September 2015	27,062	27,062
At 31 August 2016	27,062	27,062
Depreciation		
At 1 September 2015	13,988	13,988
Charge for the year	4,358	4,358
At 31 August 2016	18,346	18,346
Net book value		
At 31 August 2016	8,716	8,716
At 31 August 2015	13,074	13,074

3 Share capital

Allotted, called up and fully paid shares

	2016		2015	
	No.	£	No.	£
Ordinary Shares of £1 each	1,001	1,001	1,001	1,001