

# ROCKWATER GAMES LTD

Unaudited Financial Statements

## **Period of accounts**

**Start date:** 01 January 2023

**End date:** 31 December 2023

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Statement of Financial Position  
As at 31 December 2023

	Notes	2023 £	2022 £
<b>Current assets</b>			
Debtors	3	2,111,335	552,926
Cash at bank and in hand		474,130	0
		<b>2,585,465</b>	<b>552,926</b>
<b>Creditors: amount falling due within one year</b>	4	(1,700,737)	(720)
<b>Net current assets</b>		<b>884,728</b>	<b>552,206</b>
<b>Total assets less current liabilities</b>		884,728	552,206
<b>Net assets</b>		<b>884,728</b>	<b>552,206</b>
<b>Capital and reserves</b>			
Called up share capital	5	1	1
Profit and loss account		884,727	552,205
<b>Shareholder's funds</b>		<b>884,728</b>	<b>552,206</b>

For the year ended 31 December 2023 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. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

The financial statements were approved by the director on 05 March 2024 and were signed by:

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A Wall  
Director



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**Notes to the Financial Statements**  
**For the year ended 31 December 2023**

**General Information**

Rockwater Games Ltd is a private company, limited by shares, registered in England and Wales, registration number 13548422, registration address Elevator Studios, 25 Parliament Street, Liverpool, Merseyside, L8 5RN.

The presentation currency is £ sterling.

**1. Accounting policies**

**Significant accounting policies**

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by Section 1A of the standard)

**Turnover**

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

**Taxation**

Taxation represents the sum of tax currently payable and deferred tax. Tax is recognised in the statement of income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves.

The company's liability for current tax is calculated using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Current and deferred tax assets and liabilities are not discounted

**2. Average number of employees**

Average number of employees during the year was 0 (2022 : 0).

**3. Debtors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade Debtors	1,699,536	0
Other Debtors	411,777	552,926
VAT	22	0
	<u><b>2,111,335</b></u>	<u><b>552,926</b></u>

**Other Debtors**

Amount falling due within one year is in respect of corporation tax repayable.

#### 4. Creditors: amount falling due within one year

	2023	2022
	£	£
Trade Creditors	1,699,536	0
Accrued Expenses	1,050	700
Other Creditors	151	20
	<u>1,700,737</u>	<u>720</u>

#### 5. Share Capital

Allotted, called up and fully paid	2023	2022
	£	£
1 Ordinary share of £1.00 each	1	1
	<u>1</u>	<u>1</u>

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.