

Registered number
NI614484

Rock Services Installations Limited

Filleled Accounts

31 December 2017

Rock Services Installations Limited**Registered number:** NI614484**Balance Sheet****as at 31 December 2017**

	Notes	2017	2016
		£	£
Current assets			
Debtors	2	13,714	-
Cash at bank and in hand		101	1
		<u>13,815</u>	<u>1</u>
Creditors: amounts falling due within one year	3	(33,718)	-
Net current (liabilities)/assets		<u>(19,903)</u>	<u>1</u>
Total assets less current liabilities		<u>(19,903)</u>	<u>1</u>
Creditors: amounts falling due after more than one year	4	(62,919)	-
Net (liabilities)/assets		<u>(82,822)</u>	<u>1</u>
Capital and reserves			
Called up share capital		101	1
Profit and loss account		(82,923)	-
Shareholders' funds		<u>(82,822)</u>	<u>1</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mr Stephen McCafferty**Director****Approved by the board on 3 July 2018**

Rock Services Installations Limited
Notes to the Accounts
for the year ended 31 December 2017

1 Accounting policies

Basis of preparation

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 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 from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. 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.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

2 Debtors	2017	2016
	£	£
Trade debtors	12,138	-
Other debtors	1,576	-
	<u>13,714</u>	<u>-</u>

3 Creditors: amounts falling due within one year	2017	2016
	£	£
Bank loans and overdrafts	4,112	-
Trade creditors	3,237	-
Taxation and social security costs	23,369	-
Other creditors and accruals	3,000	-
	<u>33,718</u>	<u>-</u>

4 Creditors: amounts falling due after one year	2017	2016
	£	£
Rock Shopfitting Services International Ltd	<u>62,919</u>	<u>-</u>

5 Related party transactions

Mr S McCafferty is the managing director of Rock Shopfitting Services International Limited, a company registered in the Republic Of Ireland.

During the year ended 31 December 2017, the following transactions occurred:

	£
Funds transferred to Rock Shopfitting Services	69,798
Expenses paid by Rock Shopfitting Services on behalf of Rock Services Installations	230,838
Management charge due from Rock Shopfitting Services	98,122

The amounts due to Rock Shopfitting Services International Limited at the year-end date was £62,919. This is disclosed at creditors falling due after more than one year at note 4.

6 Controlling party

The company is controlled by Mr S McCafferty by virtue of his position as managing director.

7 Other information

Rock Services Installations Limited is a private company limited by shares and incorporated in

Northern Ireland. Its registered office is:

Unit 14a, Lower Airfield Road

Eglinton

Derry

Northern Ireland

BT47 3PZ

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.