

Abbreviated Unaudited Accounts for the Year Ended 30 September 2012

for

Rocks Watch Limited

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for the Year Ended 30 September 2012**

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Rocks Watch Limited (Registered number: 07027007)

**Abbreviated Balance Sheet
30 September 2012**

	Notes	2012 £	£	2011 £	£
FIXED ASSETS					
Tangible assets	2		125		250
CURRENT ASSETS					
Stocks		3,000		-	
Debtors		2,878		394	
Cash at bank and in hand		999		421	
		<u>6,877</u>		<u>815</u>	
CREDITORS					
Amounts falling due within one year		<u>6,431</u>		<u>2,667</u>	
NET CURRENT ASSETS/(LIABILITIES)			<u>446</u>		<u>(1,852)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>571</u>		<u>(1,602)</u>
CAPITAL AND RESERVES					
Called up share capital	3		100		100
Profit and loss account			<u>471</u>		<u>(1,702)</u>
SHAREHOLDERS' FUNDS			<u>571</u>		<u>(1,602)</u>

The notes form part of these abbreviated accounts

Abbreviated Balance Sheet - continued
30 September 2012

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2012 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
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
- (b) 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 abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 23 December 2013 and were signed by:

Mrs A Maurer-Levy - Director

**Notes to the Abbreviated Accounts
for the Year Ended 30 September 2012**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Exemption from preparing a cash flow statement

Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company.

Turnover

Turnover represents the total invoice value of sales made, excluding value added tax, during the year.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Fixtures and fittings - Straight line over 4 years

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 October 2011	
and 30 September 2012	<u>500</u>
DEPRECIATION	
At 1 October 2011	250
Charge for year	<u>125</u>
At 30 September 2012	<u>375</u>
NET BOOK VALUE	
At 30 September 2012	<u>125</u>
At 30 September 2011	<u>250</u>

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2012 £	2011 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

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