

**Abbreviated Unaudited Accounts for the Year Ended 30 September 2014**

**for**

**Rocks Watch Limited**

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for the Year Ended 30 September 2014**

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**Rocks Watch Limited (Registered number: 07027007)**

**Abbreviated Balance Sheet  
30 September 2014**

	Notes	2014 £	2013 £
<b>CURRENT ASSETS</b>			
Stocks		12,000	1,600
Debtors		9,024	18,560
Cash at bank		2,696	3,780
		<u>23,720</u>	<u>23,940</u>
<b>CREDITORS</b>			
Amounts falling due within one year		<u>27,240</u>	<u>16,094</u>
<b>NET CURRENT (LIABILITIES)/ASSETS</b>		<u>(3,520)</u>	<u>7,846</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>(3,520)</u>	<u>7,846</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	3	100	100
Profit and loss account		<u>(3,620)</u>	<u>7,746</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>(3,520)</u>	<u>7,846</u>

The notes form part of these abbreviated accounts

**Abbreviated Balance Sheet - continued**  
**30 September 2014**

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2014 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 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.
- (b)

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 22 December 2015 and were signed by:

Mrs A Maurer-Levy - Director

**Notes to the Abbreviated Accounts  
for the Year Ended 30 September 2014**

**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.

**Going concern**

The balance sheet at the year end recorded net liabilities. However, the director believes that sufficient finances are available to the company to enable it to continue trading for the foreseeable future. Therefore the financial statements have been prepared on a going concern basis.

**2. TANGIBLE FIXED ASSETS**

	<b>Total £</b>
<b>COST</b>	
At 1 October 2013	
and 30 September 2014	<u><b>500</b></u>
<b>DEPRECIATION</b>	
At 1 October 2013	
and 30 September 2014	<u><b>500</b></u>
<b>NET BOOK VALUE</b>	
At 30 September 2014	<u><u><b>-</b></u></u>
At 30 September 2013	<u><u><b>-</b></u></u>

**3. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	<b>2014</b>	2013
			<b>£</b>	<b>£</b>
100	Ordinary	£1	<u><u><b>100</b></u></u>	<u><u><b>100</b></u></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.