

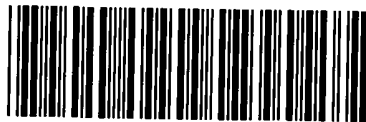
**Rockford Capital Investments
Limited**

**Unaudited
Financial statements**

For the year ended 31 December 2016

Registered number: 08383887

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Statement of financial position

As at 31 December 2016

	Note	2016 £	2015 £
Fixed assets			
Tangible assets	3	9,842	12,722
Investments	4	301,133	301,133
		<u>310,975</u>	<u>313,855</u>
Current assets			
Debtors: amounts falling due within one year	5	29,496	129,250
Cash at bank and in hand	6	83,452	2,639
		<u>112,948</u>	<u>131,889</u>
Creditors: amounts falling due within one year	7	(9,972)	(63,799)
Net current assets		<u>102,976</u>	<u>68,090</u>
Total assets less current liabilities		<u>413,951</u>	<u>381,945</u>
Net assets		<u>413,951</u>	<u>381,945</u>
Capital and reserves			
Called up share capital		2	2
Profit and loss account		413,949	381,943
		<u>413,951</u>	<u>381,945</u>

The director considers that the company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The company has opted not to file the statement of comprehensive income in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 31 July 2017.



W J Gunn
Director

The notes on pages 2 to 5 form part of these financial statements.

Notes to the financial statements

For the year ended 31 December 2016

1. General information

Rockford Capital was incorporated and registered in England and Wales. The registered office is 48 Buttercross Lane, Witney, Oxfordshire, England, OX28 4DN.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

2.2 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

2.3 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Fixtures and fittings	- 5 years straight line
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The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of comprehensive income.

Notes to the financial statements

For the year ended 31 December 2016

2. Accounting policies (continued)

2.4 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

Investments in unlisted company shares, whose market value can be reliably determined, are remeasured to market value at each balance sheet date. Gains and losses on remeasurement are recognised in the Statement of comprehensive income for the period. Where market value cannot be reliably determined, such investments are stated at historic cost less impairment.

Investments in listed company shares are remeasured to market value at each Statement of financial position date. Gains and losses on remeasurement are recognised in profit or loss for the period.

2.5 Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.6 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.7 Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.8 Dividends

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting. Dividends on shares recognised as liabilities are recognised as expenses and classified within interest payable.

2.9 Interest income

Interest income is recognised in the Statement of comprehensive income using the effective interest method.

2.10 Taxation

Tax is recognised in the Statement of comprehensive income, except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates income.

Notes to the financial statements

For the year ended 31 December 2016

3. Tangible fixed assets

	Fixtures and fittings £
Cost or valuation	
At 1 January 2016	14,402
At 31 December 2016	<u>14,402</u>
Depreciation	
At 1 January 2016	1,680
Charge for the period on owned assets	2,880
At 31 December 2016	<u>4,560</u>
Net book value	
At 31 December 2016	<u><u>9,842</u></u>
At 31 December 2015	<u><u>12,722</u></u>

4. Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 January 2016	301,133
At 31 December 2016	<u>301,133</u>
Net book value	
At 31 December 2016	<u><u>301,133</u></u>
At 31 December 2015	<u><u>301,133</u></u>

Notes to the financial statements

For the year ended 31 December 2016

5. Debtors

	2016 £	2015 £
Other debtors	29,496	129,250
	<u>29,496</u>	<u>129,250</u>

6. Cash and cash equivalents

	2016 £	2015 £
Cash at bank and in hand	83,452	2,639
	<u>83,452</u>	<u>2,639</u>

7. Creditors: Amounts falling due within one year

	2016 £	2015 £
Corporation tax	9,972	63,799
	<u>9,972</u>	<u>63,799</u>

8. Contingent liabilities

There were no contingent liabilities at 31 December 2016 or 31 December 2015.

9. Capital commitments

The company had no capital commitments at 31 December 2016 or 31 December 2015.

10. First time adoption of FRS 102

The policies applied under the entity's previous accounting framework are not materially different to FRS 102 and have not impacted on equity or profit or loss.