

**ROCK BUILDING SERVICES LTD
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2022**

Rock Building Services Ltd
Financial Statements
For The Year Ended 30 November 2022

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Rock Building Services Ltd
Balance Sheet
As at 30 November 2022

Registered number: 13012370

		30 November 2022		30 November 2021	
	Notes	£	£	£	£
FIXED ASSETS					
Intangible Assets	3		115,275		-
Tangible Assets	4		355,279		23,901
			470,554		23,901
CURRENT ASSETS					
Debtors	5	5,880		1,135	
Cash at bank and in hand		4,381		1,126	
			10,261		2,261
Creditors: Amounts Falling Due Within One Year	6	(322,828)		(350,847)	
NET CURRENT ASSETS (LIABILITIES)			(312,567)		(348,586)
TOTAL ASSETS LESS CURRENT LIABILITIES			157,987		(324,685)
NET ASSETS/(LIABILITIES)			157,987		(324,685)
CAPITAL AND RESERVES					
Called up share capital	7		213,276		1
Profit and Loss Account			(55,289)		(324,686)
SHAREHOLDERS' FUNDS			157,987		(324,685)

Rock Building Services Ltd
Balance Sheet (continued)
As at 30 November 2022

For the year ending 30 November 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

04/05/2023

The notes on pages 3 to 4 form part of these financial statements.

Rock Building Services Ltd
Notes to the Financial Statements
For The Year Ended 30 November 2022

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006

1.2. 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 is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

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. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	10%
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2. Average Number of Employees

Average number of employees, including directors, during the year was as follows: 6 (2021: 1)

3. Intangible Assets

	Other £
Cost	
As at 1 December 2021	-
Additions	115,275
As at 30 November 2022	115,275
Net Book Value	
As at 30 November 2022	115,275
As at 1 December 2021	-

Rock Building Services Ltd
Notes to the Financial Statements (continued)
For The Year Ended 30 November 2022

4. Tangible Assets

	Plant & Machinery £
Cost	
As at 1 December 2021	29,876
Additions	348,419
As at 30 November 2022	<u>378,295</u>
Depreciation	
As at 1 December 2021	5,975
Provided during the period	17,041
As at 30 November 2022	<u>23,016</u>
Net Book Value	
As at 30 November 2022	<u>355,279</u>
As at 1 December 2021	<u>23,901</u>

5. Debtors

	30 November 2022 £	30 November 2021 £
Due within one year		
Trade debtors	5,880	1,135
	<u>5,880</u>	<u>1,135</u>

6. Creditors: Amounts Falling Due Within One Year

	30 November 2022 £	30 November 2021 £
Trade creditors	322,828	350,847
	<u>322,828</u>	<u>350,847</u>

7. Share Capital

	30 November 2022	30 November 2021
Allotted, Called up and fully paid	213,276	1

8. General Information

Rock Building Services Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 13012370 . The registered office is 33 Cherry Crescent, Oswaldtwistle, Accrington, BB5 3PS.

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.