

REGISTERED NUMBER: SC571116 (Scotland)

UNAUDITED FINANCIAL STATEMENTS

FOR THE PERIOD

13 JULY 2017 TO 31 JULY 2018

FOR

ROKE MEDIA LTD

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for the Period 13 July 2017 to 31 July 2018

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ROKE MEDIA LTD

COMPANY INFORMATION

for the Period 13 July 2017 to 31 July 2018

DIRECTORS:

R Phimister
Mysing Media As

REGISTERED OFFICE:

1 Rosewell Park
Aberdeen
Grampian
AB15 6HT

REGISTERED NUMBER:

SC571116 (Scotland)

ACCOUNTANTS:

Acumen Accountants and Advisors Limited
Bankhead Drive
City South Office Park
Portlethen
Aberdeenshire
AB12 4XX

STATEMENT OF FINANCIAL POSITION

31 July 2018

	Notes	£	£
FIXED ASSETS			
Intangible assets	4		17,117
Tangible assets	5		<u>876</u>
			17,993
CURRENT ASSETS			
Debtors	6	12,336	
Cash at bank		<u>32,609</u>	
		44,945	
CREDITORS			
Amounts falling due within one year	7	<u>25,987</u>	
NET CURRENT ASSETS			<u>18,958</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			36,951
PROVISIONS FOR LIABILITIES			<u>3,419</u>
NET ASSETS			<u><u>33,532</u></u>
CAPITAL AND RESERVES			
Called up share capital	8		200
Retained earnings	9		<u>33,332</u>
SHAREHOLDERS' FUNDS			<u><u>33,532</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 July 2018.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 July 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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
- (b) which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors on 29 January 2019 and were signed on its behalf by:

R Phimister - Director

NOTES TO THE FINANCIAL STATEMENTS
for the Period 13 July 2017 to 31 July 2018

1. STATUTORY INFORMATION

Roke Media Ltd is a private company, limited by shares, registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Computer software is being amortised evenly over its estimated useful life of five years.

Tangible fixed assets

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

Computer equipment - 20% on cost

Taxation

Taxation for the period comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the statement of financial position date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the period was NIL.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Period 13 July 2017 to 31 July 2018

4. **INTANGIBLE FIXED ASSETS**

	Other intangible assets £
COST	
Additions	17,604
At 31 July 2018	<u>17,604</u>
AMORTISATION	
Charge for period	487
At 31 July 2018	<u>487</u>
NET BOOK VALUE	
At 31 July 2018	<u><u>17,117</u></u>

5. **TANGIBLE FIXED ASSETS**

	Computer equipment £
COST	
Additions	939
At 31 July 2018	<u>939</u>
DEPRECIATION	
Charge for period	63
At 31 July 2018	<u>63</u>
NET BOOK VALUE	
At 31 July 2018	<u><u>876</u></u>

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	£
Other debtors	<u><u>12,336</u></u>

7. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	£
Trade creditors	6,257
Taxation and social security	6,745
Other creditors	<u>12,985</u>
	<u><u>25,987</u></u>

8. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:			
Number:	Class:	Nominal value:	£
200	ordinary	1	<u><u>200</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Period 13 July 2017 to 31 July 2018

9. **RESERVES**

Retained
earnings
£

Profit for the period	43,332
Dividends	(10,000)
At 31 July 2018	<u>33,332</u>

10. **DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to directors subsisted during the period ended 31 July 2018:

£

R Phimister

Balance outstanding at start of period	-
Amounts advanced	100
Amounts repaid	(8,185)
Amounts written off	-
Amounts waived	-
Balance outstanding at end of period	<u>(8,085)</u>

Mysing Media As

Balance outstanding at start of period	-
Amounts advanced	100
Amounts repaid	(5,000)
Amounts written off	-
Amounts waived	-
Balance outstanding at end of period	<u>(4,900)</u>

The loan is interest free and there are no fixed repayment terms.

ROKE MEDIA LTD

**REPORT OF THE ACCOUNTANTS TO THE DIRECTORS OF
ROKE MEDIA LTD**

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Statement of Financial Position. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

As described on the Statement of Financial Position you are responsible for the preparation of the financial statements for the period ended 31 July 2018 set out on pages three to seven and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Acumen Accountants and Advisors Limited
Bankhead Drive
City South Office Park
Portlethen
Aberdeenshire
AB12 4XX

31 January 2019

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.