Registration number: 08594591

ROCKGUARDZ LTD

Unaudited Abbreviated Accounts

for the Year Ended 31 July 2015

GRC Accountants Limited
Chartered Certified Accountants
166 BANKS ROAD WEST KIRBY
WIRRAL
MERSEYSIDE
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ROCKGUARDZ LTD
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ROCKGUARDZ LTD
(Registration number: 08594591)
Abbreviated Balance Sheet at 31 July 2015

	Note	31 July 2015 £	31 July 2014 £
Fixed assets			
Intangible fixed assets		22,750	29,750
Tangible fixed assets		15,594	11,906
		38,344	41,656
Current assets			
Stocks		17,000	17,500
Cash at bank and in hand		7,831	1,864
		24,831	19,364
Creditors: Amounts falling due within one year		(62,697)	(60,855)
Net current liabilities		(37,866)	(41,491)
Net assets		478	165
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		378	65
Shareholders' funds		478	165

For the year ending 31 July 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Approved by the Board on 29 April 2016 and signed on its behalf by:

.....
Mr Ian Walker
Director

The notes on pages 2 to 3 form an integral part of these financial statements.

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008).

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Goodwill

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Amortisation method and rate
Goodwill	20% straight line

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Plant & Machinery	25% reducing balance

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 August 2014	35,000	14,653	49,653
Additions	-	8,885	8,885
At 31 July 2015	35,000	23,538	58,538
Depreciation			
At 1 August 2014	5,250	2,747	7,997
Charge for the year	7,000	5,197	12,197
At 31 July 2015	12,250	7,944	20,194
Net book value			
At 31 July 2015	22,750	15,594	38,344
At 31 July 2014	29,750	11,906	41,656

3 Share capital

Allotted, called up and fully paid shares

	31 July 2015		31 July 2014	
	No.	£	No.	£
Ordinary of £1 each	90	90	90	90
Ordinary of £1 each	10	10	10	10
	100	100	100	100

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.