REGISTERED NUMBER: 10014421 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS

FOR THE PERIOD

1 JANUARY 2017 TO 30 DECEMBER 2017

FOR

ORANGE ROCK LIMITED

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ORANGE ROCK LIMITED

COMPANY INFORMATION
FOR THE PERIOD 1 JANUARY 2017 TO 30 DECEMBER 2017

DIRECTOR:	E J Rhys-Hurn
REGISTERED OFFICE:	30 - 34 North Street Hailsham East Sussex BN27 1DW
REGISTERED NUMBER:	10014421 (England and Wales)
ACCOUNTANTS:	Watson Associates (Professional Services) Limited 30 - 34 North Street Hailsham East Sussex BN27 1DW

BALANCE SHEET
30 DECEMBER 2017

	Notes	2017 £	2016 £
CURRENT ASSETS			
Stocks		66,000	-
Debtors	4	38,401	1
Cash at bank		46,817	58,312
		151,218	58,313
CREDITORS			
Amounts falling due within one year	5	(156,602)	(58,062)
NET CURRENT (LIABILITIES)/ASSETS		(5,384)	251
TOTAL ASSETS LESS CURRENT LIABILITIES		(5,384)	251
CAPITAL AND RESERVES			
Called up share capital	6	100	1
Retained earnings		(5,484)	250
SHAREHOLDERS' FUNDS		(5,384)	251

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 December 2017.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 December 2017 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) 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.

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 Comprehensive Income has not been delivered.

The financial statements were approved by the director on 18 December 2018 and were signed by:

E J Rhys-Hurn - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Orange Rock Limited is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

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.

Critical accounting judgements and key sources of estimation uncertainty
No significant judgements have had to be made by management in preparing these financial statements.

There were no key assumptions made concerning the future, and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

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

The company recognises revenue when the significant risks and rewards of ownership have been transferred to the buyer; the company retains no continuing involvement or control over the goods; the amount of revenue can be measured reliably; and when it is probable that future economic benefits will flow to the entity.

Stocks
Work in progress is valued at the lower of cost and net realisable value.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

Financial instruments
The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties, and loans to related parties.

Debt instruments that are payable or receivable within one year, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received; other debt instruments are initially measured at present value of the future payments and subsequently at amortised cost using the effective interest method.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in profit or loss.

Financial assets and liabilities are offset and the net amount reported in the balance sheet only when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

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2. **ACCOUNTING POLICIES - continued**

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 balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet 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.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the period was NIL (2016 - NIL).

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

	2017	2016
	£	£
Trade debtors	28,400	-
Other debtors	10,001	1
	38,401	1

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

	2017	2016
	£	£
Taxation and social security	19,135	62
Other creditors	137,467	58,000
	156,602	58,062

6. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2017	2016
			£	£
1	Ordinary	£1	100	1

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7. ULTIMATE CONTROLLING PARTY

The controlling party is E J Rhys-Hurn.

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.