

REGISTERED NUMBER: 03052564 (England and Wales)

Unaudited Financial Statements
for the Year Ended 31 May 2018
for
Rolt Marketing Limited

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for the Year Ended 31 May 2018**

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DIRECTOR: R C Rolt

SECRETARY: T C Rolt

REGISTERED OFFICE: Unit 3
Court Farm Industrial Estate
Bishops Frome
Worcester
WR6 5AY

REGISTERED NUMBER: 03052564 (England and Wales)

ACCOUNTANTS: APT
44 The Pantiles
Tunbridge Wells
Kent
TN2 5TN

Balance Sheet
31 May 2018

	Notes	31.5.18 £	31.5.17 £
FIXED ASSETS			
Tangible assets	4	17,270	21,659
Investments	5	-	1,031,123
		<u>17,270</u>	<u>1,052,782</u>
CURRENT ASSETS			
Stocks		33,485	41,931
Debtors	6	550,718	680,093
Cash at bank and in hand		268,013	593,825
		<u>852,216</u>	<u>1,315,849</u>
CREDITORS			
Amounts falling due within one year	7	(122,657)	(194,738)
NET CURRENT ASSETS		<u>729,559</u>	<u>1,121,111</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		746,829	2,173,893
PROVISIONS FOR LIABILITIES	8	(3,159)	(30,014)
NET ASSETS		<u>743,670</u>	<u>2,143,879</u>
CAPITAL AND RESERVES			
Called up share capital		1	1
Fair value reserve	9	-	111,048
Retained earnings		743,669	2,032,830
SHAREHOLDERS' FUNDS		<u>743,670</u>	<u>2,143,879</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2018 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 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.
- (b)

Balance Sheet - continued
31 May 2018

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 Income Statement has not been delivered.

The financial statements were approved by the director on 27 March 2019 and were signed by:

R C Rolt - Director

**Notes to the Financial Statements
for the Year Ended 31 May 2018**

1. STATUTORY INFORMATION

Rolt Marketing 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 as modified by the revaluation of certain assets.

Turnover

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

Tangible fixed assets

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

Long leasehold	- 20% on cost
Plant and machinery	- 20% on cost
Fixtures and fittings	- 20% on cost
Motor vehicles	- 25% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

Taxation for the year 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 year 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.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Notes to the Financial Statements - continued
for the Year Ended 31 May 2018

2. ACCOUNTING POLICIES - continued

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 year was 8 (2017 - 9) .

4. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 June 2017	3,756	35,365	56,442	7,595	103,158
Additions	-	-	3,980	-	3,980
At 31 May 2018	<u>3,756</u>	<u>35,365</u>	<u>60,422</u>	<u>7,595</u>	<u>107,138</u>
DEPRECIATION					
At 1 June 2017	3,756	35,365	37,108	5,270	81,499
Charge for year	-	-	6,819	1,550	8,369
At 31 May 2018	<u>3,756</u>	<u>35,365</u>	<u>43,927</u>	<u>6,820</u>	<u>89,868</u>
NET BOOK VALUE					
At 31 May 2018	<u>-</u>	<u>-</u>	<u>16,495</u>	<u>775</u>	<u>17,270</u>
At 31 May 2017	<u>-</u>	<u>-</u>	<u>19,334</u>	<u>2,325</u>	<u>21,659</u>

5. FIXED ASSET INVESTMENTS

	Other investments £
COST OR VALUATION	
At 1 June 2017	1,031,123
Additions	110,761
Disposals	(84,986)
Revaluations	(26,104)
Reclassification/transfer	(1,030,794)
At 31 May 2018	<u>-</u>
NET BOOK VALUE	
At 31 May 2018	<u>-</u>
At 31 May 2017	<u>1,031,123</u>

Notes to the Financial Statements - continued
for the Year Ended 31 May 2018

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	31.5.18	31.5.17
	£	£
Trade debtors	128,321	314,894
Other debtors	422,397	365,199
	<u>550,718</u>	<u>680,093</u>
7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	31.5.18	31.5.17
	£	£
Bank loans and overdrafts	26,742	5,862
Trade creditors	26,193	23,912
Taxation and social security	4,305	87,614
Other creditors	65,417	77,350
	<u>122,657</u>	<u>194,738</u>
8. PROVISIONS FOR LIABILITIES		
	31.5.18	31.5.17
	£	£
Deferred tax	<u>3,159</u>	<u>30,014</u>
		Deferred tax
		£
Balance at 1 June 2017		30,014
Provided during year		(807)
Reversal		<u>(26,048)</u>
Balance at 31 May 2018		<u>3,159</u>
9. RESERVES		
		Fair value reserve
		£
At 1 June 2017		111,048
Reverse unrealised gains on investments.		<u>(111,048)</u>
At 31 May 2018		<u>-</u>

10. RELATED PARTY DISCLOSURES

On the 24 November 2017 a share for share exchange took place where by the company became a 100% subsidiary of Caswall Rolt Limited.

During the year the company contracted design work from Caswall Rolt Limited totalling £nil (2017: £10,000). As at 31 May 2018 the company was owed £160,298 (2017: £115,760) by Caswall Rolt Limited.

The ultimate controlling party is R C Rolt.

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.