

Registered number: 07183906

**ROCK COUTURE PRODUCTIONS LTD**  
**UNAUDITED**  
**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2017**

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COMPANIES HOUSE

**ROCK COUTURE PRODUCTIONS LTD**  
**REGISTERED NUMBER:07183906**

**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2017**

	Note	2017 £	2016 £
<b>Fixed assets</b>			
Tangible assets	4	7,159	6,828
<b>Current assets</b>			
Debtors: amounts falling due within one year	5	2,356	249
Cash at bank and in hand		7,922	1,869
<b>Current liabilities</b>		10,278	2,118
Creditors: amounts falling due within one year	6	(27,260)	(20,899)
<b>Net current liabilities</b>		(16,982)	(18,781)
<b>Total assets less current liabilities</b>		(9,823)	(11,953)
<b>Capital and reserves</b>			
Called up share capital		1	1
Profit and loss account		(9,824)	(11,954)
		(9,823)	(11,953)

The directors consider that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The Company has opted not to file the statement of comprehensive income in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 28 December 2017.

  
**I Spero**  
 Director

The notes on pages 2 to 5 form part of these financial statements.

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## ROCK COUTURE PRODUCTIONS LTD

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

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#### 1. General information

Rock Couture Productions Ltd is a liability company incorporated in England & Wales with its registered office at 5 Elstree Gate, Elstree Way, Hertfordshire, WD6 1JD.

The financial statements are presented in £ sterling, which is the functional currency of the company.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The policies applied under the entity's previous accounting framework are not materially different to FRS 102 and have not impacted on equity or profit or loss.

The following principal accounting policies have been applied:

##### 2.2 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the year, exclusive of Valued Added Tax and trade discounts.

Revenue is recognised when the service is supplied.

##### 2.3 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

At each reporting date the company assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined which is the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Office equipment	- 25%
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The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of Comprehensive Income.

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**ROCK COUTURE PRODUCTIONS LTD**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2017**

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**2. Accounting policies (continued)**

**2.4 Debtors**

Short term debtors are measured at transaction price, less any impairment.

**2.5 Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

**2.6 Creditors**

Short term creditors are measured at the transaction price.

**2.7 Taxation**

Tax is recognised in the Statement of Comprehensive Income, except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

**3. Employees**

The average monthly number of employees, including directors, during the year was 2 (2016 - 2).

**ROCK COUTURE PRODUCTIONS LTD**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2017**

**4. Tangible fixed assets**

	Office equipment £
<b>Cost or valuation</b>	
At 1 April 2016	13,085
Additions	2,860
At 31 March 2017	<u>15,945</u>
<b>Depreciation</b>	
At 1 April 2016	6,257
Charge for the year on owned assets	2,529
At 31 March 2017	<u>8,786</u>
<b>Net book value</b>	
At 31 March 2017	<u><u>7,159</u></u>
At 31 March 2016	<u><u>6,828</u></u>

**5. Debtors**

	2017 £	2016 £
Trade debtors	2,079	-
Prepayments and accrued income	277	249
	<u><u>2,356</u></u>	<u><u>249</u></u>

**6. Creditors: Amounts falling due within one year**

	2017 £	2016 £
Trade creditors	600	-
Corporation tax	1,252	-
Other taxation and social security	1,177	1,767
Other creditors	1,731	6,199
Accruals and deferred income	22,500	12,933
	<u><u>27,260</u></u>	<u><u>20,899</u></u>

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**ROCK COUTURE PRODUCTIONS LTD**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2017**

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**7. Share capital**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
<b>Shares classified as equity</b>		
<b>Allotted, called up and fully paid</b>		
1 Ordinary share of £1	<b>1</b>	<b>1</b>