

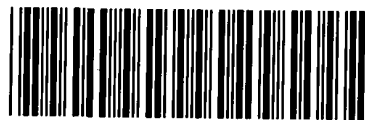
J. K. ROWLING WEBSITE LIMITED

UNAUDITED

FINANCIAL STATEMENTS

FOR THE PERIOD 1 MARCH 2016 TO 31 MARCH 2017

THURSDAY



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COMPANIES HOUSE

J. K. ROWLING WEBSITE LIMITED

COMPANY INFORMATION

Directors	N Blair A Spiers
Registered number	07952828
Registered office	Fifth Floor 89 New Bond Street London W1S 1DA
Accountants	SRLV Chartered Accountants 89 New Bond Street London W1S 1DA

J. K. ROWLING WEBSITE LIMITED

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J. K. ROWLING WEBSITE LIMITED
REGISTERED NUMBER:07952828

BALANCE SHEET
AS AT 31 MARCH 2017

	Note	31 March 2017 £	29 February 2016 £
Current assets			
Debtors: amounts falling due within one year	4	1,337	750
Cash at bank and in hand	5	1	1
		<u>1,338</u>	<u>751</u>
Creditors: amounts falling due within one year	6	<u>(1,337)</u>	<u>(750)</u>
Net current assets		<u>1</u>	<u>1</u>
Total assets less current liabilities		<u>1</u>	<u>1</u>
Net assets		<u>1</u>	<u>1</u>
Capital and reserves			
Called up share capital		<u>1</u>	<u>1</u>
		<u>1</u>	<u>1</u>

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 period 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 profit and loss account 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 5 December 2017.



N Blair
Director

J. K. ROWLING WEBSITE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2017

1. General information

J. K. Rowling Website Limited is a private company, limited by shares, registered in England and Wales, registration number 07952828. The registered office is 5th Floor, 89 New Bond Street, London, W1S 1DA.

The principal activity of the company is the provision of website operation services.

On 8 March 2017 a written resolution was passed to extend the accounting reference date to 31 March.

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 following principal accounting policies have been applied:

2.2 Turnover

Turnover comprises recharges in respect of costs incurred by the company in respect of website operation services supplied during the year, exclusive of Value Added Tax and trade discounts.

2.3 Debtors

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

2.4 Cash and cash equivalents

Cash is represented by cash in hand.

2.5 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 debtors and creditors.

2.6 Creditors

Short term creditors are measured at the transaction price.

3. Employees

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

J. K. ROWLING WEBSITE LIMITED

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

4. Debtors

	31 March 2017 £	29 February 2016 £
Other debtors	1,000	373
Prepayments and accrued income	337	377
	<u>1,337</u>	<u>750</u>

5. Cash and cash equivalents

	31 March 2017 £	29 February 2016 £
Cash at bank and in hand	1	1
	<u>1</u>	<u>1</u>

6. Creditors: Amounts falling due within one year

	31 March 2017 £	29 February 2016 £
Accruals and deferred income	1,337	750
	<u>1,337</u>	<u>750</u>

7. Related party transactions

Included within turnover are amounts totalling £3,066 (2016: £28,700) in respect of costs recharged to J. K. Rowling, the ultimate controlling party.

Included within other debtors at the year end is an amount of £663 (2016: £373) due from J. K. Rowling.

8. Ultimate controlling party

The ultimate controlling party is J. K. Rowling.

J. K. ROWLING WEBSITE LIMITED

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

9. First time adoption of FRS 102

The policies applied under the entity's previous reporting framework are not materially different from the recognition and measurement principles set out under FRS 102. As a result, the transition to the new reporting regime has not impacted on equity or profit or loss and therefore no reconciliation between previously reported results and the 2016 comparative information has been presented.