

J.K. ROWLING WEBSITE LIMITED

UNAUDITED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2018

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J.K. ROWLING WEBSITE LIMITED
REGISTERED NUMBER:07952828

BALANCE SHEET
AS AT 31 MARCH 2018

	Note	2018 £	2017 £
Current assets			
Debtors: amounts falling due within one year	4	1,100	1,337
Cash at bank and in hand	5	1	1
		<u>1,101</u>	<u>1,338</u>
Creditors: amounts falling due within one year	6	(1,100)	(1,337)
Net current assets		<u>1</u>	<u>1</u>
Total assets less current liabilities		<u>1</u>	<u>1</u>
Net assets		<u><u>1</u></u>	<u><u>1</u></u>
Capital and reserves			
Called up share capital		<u>1</u>	<u>1</u>
		<u><u>1</u></u>	<u><u>1</u></u>

J.K. ROWLING WEBSITE LIMITED
REGISTERED NUMBER:07952828

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2018

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 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 17 July 2018.



N Blair
Director

J.K. ROWLING WEBSITE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

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 Fifth Floor, 89 New Bond Street, London, W1S 1DA.

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

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 company's functional and presentational currency is pound sterling.

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.

2.7 Taxation

Tax is recognised in the Profit and loss account, 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 balance sheet 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 (2017 -2).

J.K. ROWLING WEBSITE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

4. Debtors

	2018 £	2017 £
Other debtors	773	1,000
Prepayments and accrued income	327	337
	<u>1,100</u>	<u>1,337</u>

5. Cash and cash equivalents

	2018 £	2017 £
Cash at bank and in hand	1	1
	<u>1</u>	<u>1</u>

6. Creditors: Amounts falling due within one year

	2018 £	2017 £
Accruals and deferred income	1,100	1,337
	<u>1,100</u>	<u>1,337</u>

7. Related party transactions

Included within turnover are amounts totalling £3,192 (2017 - £3,066) in respect of costs recharged to the ultimate controlling party.

Included within other debtors at the year end is an amount of £773 (2017 - £663) due from the ultimate controlling party.