

COMPANY REGISTRATION NUMBER: 09904354

**Roar Combat League Ltd**

**Filleted Unaudited Financial Statements**

**For the year ended**

**31 December 2018**

**Roar Combat League Ltd**  
**Statement of Financial Position**  
**31 December 2018**

|   | <b>Note</b> | <b>2018</b><br><b>£</b> | <b>2017</b><br><b>£</b> |
|---|-------------|-------------------------|-------------------------|
| <b>Current assets</b>                                 |             |                         |                         |
| Cash at bank and in hand                              |             | 158                     | 1,459                   |
| <b>Creditors: amounts falling due within one year</b> | <b>5</b>    | 1,496                   | 1,002                   |
|   |             | -----                   | -----                   |
| <b>Net current (liabilities)/assets</b>               |             | ( 1,338)                | 457                     |
|   |             | -----                   | ---                     |
| <b>Total assets less current liabilities</b>          |             | ( 1,338)                | 457                     |
|   |             | -----                   | ---                     |
| <b>Capital and reserves</b>                           |             |                         |                         |
| Called up share capital                               |             | 100                     | 100                     |
| Profit and loss account                               |             | ( 1,438)                | 357                     |
|   |             | -----                   | ---                     |
| <b>Shareholders (deficit)/funds</b>                   |             | ( 1,338)                | 457                     |
|   |             | -----                   | ---                     |

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of income and retained earnings has not been delivered.

For the year ending 31 December 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 ;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

These financial statements were approved by the board of directors and authorised for issue on 18 September 2019 , and are signed on behalf of the board by:

K N Rishover

Director

Company registration number: 09904354

# Roar Combat League Ltd

## Notes to the Financial Statements

Year ended 31 December 2018

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### 1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is 12 Watling Knoll, Radlett, Hertfordshire, WD7 7HW.

### 2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) Disclosures in respect of each class of share capital have not been presented. (b) No cash flow statement has been presented for the company. (c) No disclosure has been given for the aggregate remuneration of key management personnel.

#### Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable from ticket sales and ancillary sales.

#### Income tax

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date .

#### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

#### 4. Employee numbers

The average number of persons employed by the company during the year amounted to 2 (2017: 2 ).

#### 5. Creditors: amounts falling due within one year

|                 | 2018  | 2017  |
|-----------------|-------|-------|
|                 | £     | £     |
| Corporation tax | 1,252 | 484   |
| Other creditors | 244   | 518   |
|                 | ----- | ----- |
|                 | 1,496 | 1,002 |
|                 | ----- | ----- |

#### 6. Directors' advances, credits and guarantees

During the year the directors entered into the following advances and credits with the company:

| 2018         |                            |  |                        |
|--------------|----------------------------|--|------------------------|
|              | Balance<br>brought forward | Advances/<br>(credits) to the<br>directors | Balance<br>outstanding |
|              | £                          | £  | £                      |
| K N Rishover | ( 518)                     | 274  | ( 244)                 |
|              | ----                       | ----                                       | ----                   |
| 2017         |                            |  |                        |
|              | Balance<br>brought forward | Advances/<br>(credits) to the<br>directors | Balance<br>outstanding |
|              | £                          | £  | £                      |
| K N Rishover | ( 408)                     | ( 110)                                     | ( 518)                 |
|              | ----                       | ----                                       | ----                   |

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.