

**ROOFF ESTATES LIMITED  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

Hill Wooldridge Accountants Ltd  
Chartered Certified Accountants  
55 Crown Street  
Brentwood  
Essex  
CM14 4BD

**Rooff Estates Limited**  
**Financial Statements**  
**For The Year Ended 31 December 2022**

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**Rooff Estates Limited**  
**Balance Sheet**  
**As At 31 December 2022**

Registered number: 00889168

		<b>2022</b>		<b>2021</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>CURRENT ASSETS</b>					
Stocks	<b>4</b>	546,155		546,155	
Debtors	<b>5</b>	110,347		91,757	
Cash at bank and in hand		491,471		431,009	
		1,147,973		1,068,921	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>6</b>	(98,997 )		(76,010 )	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			1,048,976		992,911
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			1,048,976		992,911
<b>NET ASSETS</b>			1,048,976		992,911
<b>CAPITAL AND RESERVES</b>					
Called up share capital	<b>7</b>		100		100
Profit and Loss Account			1,048,876		992,811
<b>SHAREHOLDERS' FUNDS</b>			1,048,976		992,911

**Rooff Estates Limited**  
**Balance Sheet (continued)**  
**As At 31 December 2022**

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For the year ending 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

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Mr David Horn

Director

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Mrs Julia Hatcher

Director

28th September 2023

The notes on pages 3 to 4 form part of these financial statements.

**Rooff Estates Limited**  
**Notes to the Financial Statements**  
**For The Year Ended 31 December 2022**

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**1. General Information**

Rooff Estates Limited is a private company, limited by shares, incorporated in England & Wales, registered number 00889168 . The registered office is West Hall Farm 31 High Street, Carlton-Le-Moorland, Lincoln, Lincolnshire, LN5 9HT.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

**2.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**Rendering of services**

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**2.3. Stocks and Work in Progress**

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

**2.4. Taxation**

Income tax expense represents the sum of the tax currently payable.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other year and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

**3. Average Number of Employees**

Average number of employees, including directors, during the year was as follows: NIL (2021: NIL)

**Rooff Estates Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 December 2022**

**4. Stocks**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Finished goods	546,155	546,155
	<u>546,155</u>	<u>546,155</u>

**5. Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	15,263	2,493
Prepayments and accrued income	8,730	2,910
Amounts owed by group undertakings	86,354	86,354
	<u>110,347</u>	<u>91,757</u>

**6. Creditors: Amounts Falling Due Within One Year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Corporation tax	11,782	14,131
Deposits held	14,500	14,500
Accruals and deferred income	28,754	10,744
Amounts owed to group undertakings	43,961	36,635
	<u>98,997</u>	<u>76,010</u>

**7. Share Capital**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Allotted, Called up and fully paid	<u>100</u>	<u>100</u>

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.