

ROSEGRANGE LIMITED

**Company Registration Number:
03075632 (England and Wales)**

Unaudited statutory accounts for the year ended 31 December 2022

Period of accounts

Start date: 1 January 2022

End date: 31 December 2022

ROSEGRANGE LIMITED

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Directors' report period ended 31 December 2022

The directors present their report with the financial statements of the company for the period ended 31 December 2022

Directors

The directors shown below have held office during the whole of the period from
1 January 2022 to 31 December 2022

S A Kestenbaum
J Kestenbaum
S R Kestenbaum

Secretary J Kestenbaum

The above report has been prepared in accordance with the special provisions in part 15 of the Companies Act 2006

This report was approved by the board of directors on
27 September 2023

And signed on behalf of the board by:
Name: S A Kestenbaum
Status: Director

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Profit And Loss Account for the Period Ended 31 December 2022

	2022	2021
	£	£
Turnover:	70,753	65,366
Cost of sales:	(25,278)	(18,896)
Gross profit(or loss):	45,475	46,470
Administrative expenses:	(3,558)	28,217
Operating profit(or loss):	41,917	74,687
Interest payable and similar charges:	(2,271)	(1,635)
Profit(or loss) before tax:	39,646	73,052
Tax:	(7,353)	(7,986)
Profit(or loss) for the financial year:	32,293	65,066

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Balance sheet

As at 31 December 2022

	<i>Notes</i>	<i>2022</i>	<i>2021</i>
		<i>£</i>	<i>£</i>
Fixed assets			
Investments:	3	1,065,000	1,065,000
Total fixed assets:		1,065,000	1,065,000
Current assets			
Debtors:	4		828
Cash at bank and in hand:		23,942	39,343
Total current assets:		23,942	40,171
Creditors: amounts falling due within one year:	5	(77,656)	(20,942)
Net current assets (liabilities):		(53,714)	19,229
Total assets less current liabilities:		1,011,286	1,084,229
Creditors: amounts falling due after more than one year:	6	(67,490)	(172,726)
Provision for liabilities:		(73,875)	(73,875)
Total net assets (liabilities):		869,921	837,628
Capital and reserves			
Called up share capital:		100	100
Other reserves:		547,541	547,541
Profit and loss account:		322,280	289,987
Total Shareholders' funds:		869,921	837,628

The notes form part of these financial statements

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Balance sheet statements

For the year ending 31 December 2022 the company was entitled to exemption 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.

**This report was approved by the board of directors on 27 September 2023
and signed on behalf of the board by:**

Name: S A Kestenbaum
Status: Director

The notes form part of these financial statements

ROSEGRANGE LIMITED

Notes to the Financial Statements

for the Period Ended 31 December 2022

1. Accounting policies

Basis of measurement and preparation

These financial statements have been prepared in accordance with the provisions of Section 1A (Small Entities) of Financial Reporting Standard 102

Turnover policy

Turnover represents rents receivable from investment properties owned by the company.

Valuation information and policy

All investment properties are carried at fair value determined annually and derived from the current market rents and investment property yields for comparable real estate, adjusted if necessary for any difference in the nature, location or condition of the specific asset. No depreciation is provided for. Changes in fair value are recognised in the profit and loss account.

Other accounting policies

Taxation Income tax expense represents the sum of the tax currently payable and deferred tax. 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 years 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. Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities. Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

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Notes to the Financial Statements for the Period Ended 31 December 2022

2. Employees

	2022	2021
Average number of employees during the period	0	0

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Notes to the Financial Statements

for the Period Ended 31 December 2022

3. Fixed assets investments note

Investment PropertyFair ValueAs at 1 January 2022 and 31 December 2022 the fair value of the investment property was £1,065,000.If investment property had been accounted for under historical cost accounting rules, the amounts would include a cost figure of £443,584.The investment properties in the company have been valued by the directors.

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Notes to the Financial Statements for the Period Ended 31 December 2022

4. Debtors

	<i>2022</i>	<i>2021</i>
	£	£
Prepayments and accrued income		828
Total		<u>828</u>

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Notes to the Financial Statements for the Period Ended 31 December 2022

5. Creditors: amounts falling due within one year note

	<i>2022</i>	<i>2021</i>
	£	£
Bank loans and overdrafts	68,504	11,157
Taxation and social security	7,353	7,986
Accruals and deferred income	1,799	1,799
Total	<u>77,656</u>	<u>20,942</u>

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Notes to the Financial Statements for the Period Ended 31 December 2022

6. Creditors: amounts falling due after more than one year note

	<i>2022</i>	<i>2021</i>
	£	£
Bank loans and overdrafts	936	69,372
Other creditors	66,554	103,354
Total	<u>67,490</u>	<u>172,726</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.