

# Rosecare (Fine Food) Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 March 2016

**Rosecare (Fine Food) Limited**  
**Contents**

Abbreviated Balance Sheet	<u>1</u>
Notes to the Abbreviated Accounts	<u>2</u> to <u>3</u>

**Rosecare (Fine Food) Limited**  
**(Registration number: 05514816)**  
**Abbreviated Balance Sheet as at 31 March 2016**

	Note	2016 £	2015 £
<b>Fixed assets</b>			
Intangible assets	<u>2</u>	9,600	10,800
Tangible assets	<u>2</u>	9,139	14,648
		<hr/>	<hr/>
		18,739	25,448
		<hr/>	<hr/>
<b>Current assets</b>			
Debtors		190,082	207,352
Cash at bank and in hand		8,681	4,354
		<hr/>	<hr/>
		198,763	211,706
		<hr/>	<hr/>
Prepayments and accrued income		2,250	2,250
Creditors: Amounts falling due within one year		(40,981)	(3,254)
		<hr/>	<hr/>
Net current assets		160,032	210,702
		<hr/>	<hr/>
Net assets		178,771	236,150
		<hr/>	<hr/>
<b>Capital and reserves</b>			
Called up share capital	<u>3</u>	100	100
Profit and loss account		178,671	236,050
		<hr/>	<hr/>
Shareholders funds		178,771	236,150
		<hr/>	<hr/>

For the year ending 31 March 2016 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 in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 20 December 2016 and signed on its behalf by:

.....

Mr  
Director

D i d a r a l i

S u l t a n a l i

L a d h a n i

The notes on pages 2 to 3 form an integral part of these financial statements.

Page 1

# **Rosecare (Fine Food) Limited**

## **Notes to the Abbreviated Accounts**

### **1 Accounting policies**

#### **Basis of preparation**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE) (effective January 2015).

#### **Turnover**

Turnover represents amounts receivable for goods and services, excluding value added tax and trade discounts.

#### **Intangible assets**

Intangible assets consists of franchise fees that are stated in the balance sheet at cost less accumulated amortisation and impairment. They are amortised on a straight line basis over a period of ten years. Annual licence fees payable are charged to the profit and loss account over the term of the franchise agreement.

#### **Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Fixtures, fittings and equipment	25% on a straight line basis

#### **Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

#### **Hire purchase and leasing**

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

**Rosecare (Fine Food) Limited**  
**Notes to the Abbreviated Accounts (continued)**

**2 Fixed assets**

	<b>Intangible assets £</b>	<b>Tangible assets £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 April 2015	12,000	19,530	31,530
Additions	-	300	300
	<hr/>	<hr/>	<hr/>
At 31 March 2016	12,000	19,830	31,830
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
At 1 April 2015	1,200	4,882	6,082
Charge for the year	1,200	5,809	7,009
	<hr/>	<hr/>	<hr/>
At 31 March 2016	2,400	10,691	13,091
	<hr/>	<hr/>	<hr/>
<b>Net book value</b>			
At 31 March 2016	9,600	9,139	18,739
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2015	10,800	14,648	25,448
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**3 Share capital**

**Allotted, called up and fully paid shares**

	<b>2016</b>		<b>2015</b>	
	<b>No.</b>	<b>£</b>	<b>No.</b>	<b>£</b>
"A" Ordinary Shares of £1 each	70	70	70	70

"B" Ordinary Shares of £1 each	30	30	30	30
	100	100	100	100
Page 3				

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