

**REGISTERED NUMBER: 05535689 (England and Wales)**

**Financial Statements**  
**for the Year Ended 31 August 2023**  
**for**  
**Rookwood Limited**

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for the Year Ended 31 August 2023**

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**Rookwood Limited**  
**Company Information**  
**for the Year Ended 31 August 2023**

**DIRECTORS:** P B Pinkney  
G C Greatbatch

**SECRETARY:** P B Pinkney

**REGISTERED OFFICE:** 18 Bridge Street  
Andover  
Hampshire  
SP10 1BH

**REGISTERED NUMBER:** 05535689 (England and Wales)

**ACCOUNTANTS:** Barnbrook Sinclair  
Chartered Accountants  
Chancery House  
30 St Johns Road  
Woking  
Surrey  
GU21 7SA

**Rookwood Limited (Registered number: 05535689)**

**Statement of Financial Position  
31 August 2023**

	Notes	31/8/23 £	31/8/22 £
<b>FIXED ASSETS</b>			
Intangible assets	5	-	11,184
Property, plant and equipment	6	8,098	12,829
Investments	7	<u>1</u>	<u>1</u>
		<u>8,099</u>	<u>24,014</u>
<b>CURRENT ASSETS</b>			
Debtors	8	8,421	102,000
Cash at bank and in hand		<u>362,707</u>	<u>332,662</u>
		371,128	434,662
<b>CREDITORS</b>			
Amounts falling due within one year	9	<u>(134,244)</u>	<u>(158,032)</u>
<b>NET CURRENT ASSETS</b>		<u>236,884</u>	<u>276,630</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		244,983	300,644
<b>PROVISIONS FOR LIABILITIES</b>		<u>(1,713)</u>	<u>(2,827)</u>
<b>NET ASSETS</b>		<u><u>243,270</u></u>	<u><u>297,817</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		100	100
Retained earnings		<u>243,170</u>	<u>297,717</u>
<b>SHAREHOLDERS' FUNDS</b>		<u><u>243,270</u></u>	<u><u>297,817</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

**Statement of Financial Position - continued**  
**31 August 2023**

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 30 January 2024 and were signed on its behalf by:

G C Greatbatch - Director

P B Pinkney - Director

**Notes to the Financial Statements  
for the Year Ended 31 August 2023**

**1. STATUTORY INFORMATION**

Rookwood Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

**2. STATEMENT OF COMPLIANCE**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006.

**3. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover represents services provided to customers during the year, net of value added tax.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of businesses in 2014 & 2018, is being amortised over their estimated useful life of 5 years each

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 20% on cost

**Investments in subsidiaries**

Investments in subsidiary undertakings are recognised at cost.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the statement of financial position date.

**Deferred tax**

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2023

3. ACCOUNTING POLICIES - continued

**Hire purchase and leasing commitments**

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

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

4. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 16 (2022 - 14) .

5. INTANGIBLE FIXED ASSETS

	Goodwill £
<b>Cost</b>	
At 1 September 2022 and 31 August 2023	<u>466,090</u>
<b>Amortisation</b>	
At 1 September 2022	454,906
Charge for year	<u>11,184</u>
At 31 August 2023	<u>466,090</u>
<b>Net book value</b>	
At 31 August 2023	<u>-</u>
At 31 August 2022	<u>11,184</u>

6. PROPERTY, PLANT AND EQUIPMENT

	Plant and machinery £
<b>Cost</b>	
At 1 September 2022	28,056
Additions	<u>597</u>
At 31 August 2023	<u>28,653</u>
<b>Depreciation</b>	
At 1 September 2022	15,227
Charge for year	<u>5,328</u>
At 31 August 2023	<u>20,555</u>
<b>Net book value</b>	
At 31 August 2023	<u>8,098</u>
At 31 August 2022	<u>12,829</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2023

7. **FIXED ASSET INVESTMENTS**

	Shares in group undertakings £
<b>Cost</b>	
At 1 September 2022 and 31 August 2023	<u>1</u>
<b>Net book value</b>	
At 31 August 2023	<u>1</u>
At 31 August 2022	<u>1</u>

8. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/8/23	31/8/22
	£	£
Trade debtors	599	91,235
Other debtors	<u>7,822</u>	<u>10,765</u>
	<u>8,421</u>	<u>102,000</u>

9. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/8/23	31/8/22
	£	£
Trade creditors	27,910	25,915
Taxation and social security	42,763	71,316
Other creditors	<u>63,571</u>	<u>60,801</u>
	<u>134,244</u>	<u>158,032</u>

10. **LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31/8/23	31/8/22
	£	£
Within one year	66,354	47,293
Between one and five years	<u>137,500</u>	<u>11,826</u>
	<u>203,854</u>	<u>59,119</u>

11. **RELATED PARTY DISCLOSURES**

Included within other creditors are loans from the directors totalling £56,893 (2022: £49,963). These loans are repayable on demand, there is no interest charged on the loans.



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.