

**ROSFUND LIMITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

TaxAssist Accountants
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Rosfund Limited
Financial Statements
For The Year Ended 31 March 2023

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Rosfund Limited
Balance Sheet
As At 31 March 2023

Registered number: 07169894

		2023		2022	
	Notes	£	£	£	£
FIXED ASSETS					
Investments	4		534,234		530,806
			534,234		530,806
CURRENT ASSETS					
Debtors	5	64		90	
Cash at bank and in hand		47,051		47,973	
			47,115		48,063
Creditors: Amounts Falling Due Within One Year					
	6	(990)		(930)	
NET CURRENT ASSETS (LIABILITIES)			46,125		47,133
TOTAL ASSETS LESS CURRENT LIABILITIES			580,359		577,939
PROVISIONS FOR LIABILITIES					
Deferred Taxation			(26,312)		(28,373)
NET ASSETS			554,047		549,566
CAPITAL AND RESERVES					
Called up share capital	7		2,077		2,077
Share premium account			437,664		437,664
Profit and Loss Account			114,306		109,825
SHAREHOLDERS' FUNDS			554,047		549,566

Rosfund Limited
Balance Sheet (continued)
As At 31 March 2023

For the year ending 31 March 2023 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

Mr Edward Middleton

Director

5 December 2023

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

Rosfund Limited
Notes to the Financial Statements
For The Year Ended 31 March 2023

1. General Information

Rosfund Limited is a private company, limited by shares, incorporated in England & Wales, registered number 07169894 . The registered office is The Potteries, London Road, Newport, Essex, CB11 3PN.

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. 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.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 2 (2022: 2)

Rosfund Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2023

4. Investments

	Listed £
Cost	
As at 1 April 2022	530,806
Revaluations	3,428
As at 31 March 2023	<u>534,234</u>
Provision	
As at 1 April 2022	-
As at 31 March 2023	<u>-</u>
Net Book Value	
As at 31 March 2023	<u>534,234</u>
As at 1 April 2022	<u>530,806</u>

5. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	64	90
	<u>64</u>	<u>90</u>

6. Creditors: Amounts Falling Due Within One Year

	2023 £	2022 £
Accruals and deferred income	990	930
	<u>990</u>	<u>930</u>

7. Share Capital

	2023 £	2022 £
Allotted, Called up and fully paid	2,077	2,077
	<u>2,077</u>	<u>2,077</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.