COMPANY REGISTRATION NUMBER: 10546386

ROSE GLOBAL LTD

FILLETED UNAUDITED FINANCIAL STATEMENTS

31 JANUARY 2024

ROSE GLOBAL LTD

FINANCIAL STATEMENTS

YEAR ENDED 31 JANUARY 2024

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ROSE GLOBAL LTD

STATEMENT OF FINANCIAL POSITION

31 JANUARY 2024

	Note	2024 £	2024 £	2023 £	2023 £
CURRENT ASSETS					
Debtors	4	–		15,489	
Cash at bank and in hand		33,151		24,054	
		33,151		39,543	
CREDITORS: amounts falling due within one year	5	7,580		9,280	
NET CURRENT ASSETS			25,571		30,263
TOTAL ASSETS LESS CURRENT LIABILITIES			25,571		30,263
CREDITORS: amounts falling due after more than one year	6		20,866		29,566
NET ASSETS			4,705		697
CAPITAL AND RESERVES					
Called up share capital	7		100		100
Profit and loss account			4,605		597
SHAREHOLDERS FUNDS			4,705		697

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of income and retained earnings has not been delivered.

For the year ending 31 January 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The statement of financial position
continues on the following page.

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

ROSE GLOBAL LTD

STATEMENT OF FINANCIAL POSITION *(continued)*

31 JANUARY 2024

These financial statements were approved by the board of directors and authorised for issue on 27 March 2024, and are signed on behalf of the board by:

DocuSigned by:

E751B05EBAC44A5...

Mr A Gutfreund
Director

Company registration number: 10546386

ROSE GLOBAL LTD

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JANUARY 2024

1. GENERAL INFORMATION

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is 56a Crewys Road, London, NW2 2AD.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

4. DEBTORS

	2024	2023
	£	£
Other debtors	–	15,489

5. CREDITORS: amounts falling due within one year

	2024	2023
	£	£
Corporation tax	6,500	8,200
Accruals and deferred income	1,080	1,080
	7,580	9,280

6. CREDITORS: amounts falling due after more than one year

	2024	2023
	£	£
Bank loans and overdrafts	20,866	29,566

7. CALLED UP SHARE CAPITAL

Issued, called up and fully paid

	2024		2023	
	No.	£	No.	£
Ordinary shares of £1 each	100	100	100	100