

Registered number  
12318512

Fearne And Rosie Limited  
Unaudited Accounts  
for the year ended  
31 March 2022

**Fearne And Rosie Limited**  
**Balance Sheet**  
**as at 31 March 2022**

	Notes	2022 £	2021 £
Current assets			
Stocks	5,472	0	
Debtors	3 25,460	14,544	
Cash at bank and in hand	6,891	4,228	
	37,823	18,772	
<b>Creditors:</b> amounts falling due within one year	4 (46,030)	(18,433)	
Net current assets / (liabilities)		(8,207)	339
Total assets less current liabilities		(8,207)	339
Provisions for liabilities		(0)	(0)
Total net assets (liabilities)		(8,207)	339
Capital and reserves			
Called up share capital	5 177	100	
Share premium account	69,934	0	
Profit and loss account	(78,318)	239	
Shareholders' funds	(8,207)	339	

Fearne And Rosie Limited  
Balance Sheet  
as at 31 March 2022

These accounts have been prepared and delivered in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The directors have not delivered a copy of the company's Profit and Loss account as permitted by s444(5A) of the Companies Act 2006.

For the year ending 31 March 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.

Signed on behalf of the board of directors

.....

Ms R Kettlewell

Director

Approved by the board on 29 September 2022

Company Number: 12318512 (a Private Company Limited by Shares registered in England and Wales)

Registered Office:

Raydale Foods  
Brunt Acres Road  
Hawes  
DL8 3UZ  
England

## 1. Accounting policies

### **Basis of preparation of financial statements**

These financial statements have been prepared under the historic cost convention in accordance with the accounting policies set out below and with section 1A of FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland, and the Companies Act 2006. The presentation currency is sterling.

### **Going concern basis**

The accounts have been prepared on the assumption that the company is able to carry on business as a going concern for the foreseeable future due to continued support from the directors and shareholders.

### **Revenue recognition**

Revenue is measured at the fair value of the consideration received or receivable. Revenue is reduced for estimated customer returns, rebates and other similar allowances. Revenue from the sale of goods is recognised when goods are delivered and legal title has passed.

### **Stocks**

Stocks are valued at the lower of cost and net realisable value after taking into account costs of completion and sale. Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads. The amount of any write-down to net realisable value, and all losses of stock, are recognised as an expense in the period in which the write-down or loss occurs. The amount of any reversal of any write-down is recognised as a reduction in the amount of stock expensed in the period in which the reversal occurs.

### **Research and development**

Expenditure on research is written off in the year in which it is incurred. Where appropriate, development expenditure is capitalised and amortised over its useful economic life.

### **Foreign currencies**

Transactions in foreign currencies other than the functional currency of the company are recorded at the rate of exchange on the date the transaction occurred. Monetary assets and liabilities in foreign currencies are translated at the rates prevailing at the end of the reporting period. All differences are taken to the profit and loss account. Non-monetary items measured at historic cost in a foreign currency are recorded at that historic value.

### **Government grants**

Government grants relating to tangible fixed assets are credited to the profit and loss account over the useful economic lives of the related assets. Grants relating to other expenditure are credit to the profit and loss account in the period the related expenditure is recognised.

### **Financial instruments**

Basic financial instruments are recognised at amortised cost, except for investments in non-convertible preference and non-puttable ordinary shares that are measured at fair value. Derivative financial instruments are initially recorded at cost and thereafter at fair value. All changes in fair value are recognised in the profit or loss account in the period in which they occurred.

## 2. Employees

	2022	2021
Average number of employees during the period	1	0

### 3. Debtors

	2022	2021
	£	£
Trade debtors	22,390	12,133
Other debtors	3,070	2,411
	25,460	14,544

### 4. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	39,805	13,165
Taxation & social security	1,763	56
Other creditors	4,462	5,212
	46,030	18,433

### 5. Share capital

	2022	2021
	£	£
Allotted, called up and fully paid:		
177,418 (2021: 100) Ordinary shares of £0.001 each	177.42	100
	177	100

During the period 72 Ordinary shares were issued. The aggregate nominal value of these shares was £72 and the consideration received was £7,000.

During the period 5,418 Ordinary shares were issued. The aggregate nominal value of these shares was £5 and the consideration received was £63,011.

### 6. Other information

During the year the Ordinary £1 shares were subdivided into Ordinary £0.001 shares.

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.