

**ROSE HEALTH & NUTRITION LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2018**

C Rosen & Co

ACCA

50 Craven Park Road
South Tottenham
London
N15 6AB

Rose Health & Nutrition LTD
Unaudited Financial Statements
For The Year Ended 28 February 2018

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Rose Health & Nutrition LTD
Balance Sheet
As at 28 February 2018

Registered number: 5372647

		2018		2017	
	Notes	£	£	£	£
CURRENT ASSETS					
Stocks	3	25,247		39,102	
Debtors	4	-		654	
Cash at bank and in hand		32,636		16,383	
		57,883		56,139	
Creditors: Amounts Falling Due Within One Year	5	(54,404)		(52,893)	
NET CURRENT ASSETS (LIABILITIES)			3,479		3,246
TOTAL ASSETS LESS CURRENT LIABILITIES			3,479		3,246
NET ASSETS			3,479		3,246
CAPITAL AND RESERVES					
Called up share capital	6		1		1
Profit and Loss Account			3,478		3,245
SHAREHOLDERS' FUNDS			3,479		3,246

For the year ending 28 February 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges his 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 David Rosenberg

15th November 2018

Rose Health & Nutrition LTD
Balance Sheet (continued)
As at 28 February 2018

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

Rose Health & Nutrition LTD
Notes to the Financial Statements
For The Year Ended 28 February 2018

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.3. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows:

	2018	2017
Office and administration	3	5
Sales, marketing and distribution	2	2
	5	7
	5	7

3. Stocks

	2018	2017
	£	£
Stock - finished goods	25,247	39,102
	25,247	39,102
	25,247	39,102

Rose Health & Nutrition LTD
Notes to the Financial Statements (continued)
For The Year Ended 28 February 2018

5. Creditors: Amounts Falling Due Within One Year

	2018	2017
	£	£
Trade creditors	15,177	6,826
VAT	1,425	-
Other creditors	37,417	45,717
Accruals and deferred income	385	350
	<u>54,404</u>	<u>52,893</u>

6. Share Capital

		2018	2017
		£	£
Allotted, Called up and fully paid		1	1
		<u>1</u>	<u>1</u>
	Value	2018	2017
	£	£	£
Allotted, called up and fully paid			
Ordinary shares	1.000	1	1
		<u>1</u>	<u>1</u>

7. Ultimate Controlling Party

The company's ultimate controlling party is Mrs Judith Rosenberg by virtue of his ownership of 100% of the issued share capital in the company.

8. General Information

Rose Health & Nutrition LTD is a private company, limited by shares, incorporated in England & Wales, registered number 5372647. The registered office is 50 Craven Park Road, South Tottenham, London, London, N15 6AB.

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.