

**Financial Statements**  
**for the Year Ended 31 December 2021**  
**for**  
**Rooster Enterprises Limited**

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for the Year Ended 31 December 2021**

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**Rooster Enterprises Limited**  
**Company Information**  
**for the Year Ended 31 December 2021**

<b>DIRECTORS:</b>	C A C Ware K K Wong A J Dale
<b>SECRETARY:</b>	K K Wong
<b>REGISTERED OFFICE:</b>	WV Associates Limited Unit 7 Hatfield Way South Church Enterprise Park BISHOP AUCKLAND County Durham DL14 6XF
<b>REGISTERED NUMBER:</b>	05573193 (England and Wales)
<b>SENIOR STATUTORY AUDITOR:</b>	Antony Luckett BCom BFP FCA DChA
<b>AUDITORS:</b>	Clive Owen LLP Chartered Accountants & Statutory Auditors 140 Coniscliffe Road DARLINGTON Co Durham DL3 7RT

**Rooster Enterprises Limited (Registered number: 05573193)**

**Balance Sheet  
31 December 2021**

	Notes	2021 £	£	2020 £	£
<b>FIXED ASSETS</b>					
Investments	4		1,591,496		1,591,496
<b>CREDITORS</b>					
Amounts falling due within one year	5	<u>400,000</u>		<u>400,000</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(400,000)</u>		<u>(400,000)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			1,191,496		1,191,496
<b>CREDITORS</b>					
Amounts falling due after more than one year	6		<u>1,063,500</u>		<u>1,063,500</u>
<b>NET ASSETS</b>			<u><u>127,996</u></u>		<u><u>127,996</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	7		20,500		20,500
Retained earnings			<u>107,496</u>		<u>107,496</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>127,996</u></u>		<u><u>127,996</u></u>

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 Profit and Loss Account has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 18 August 2022 and were signed on its behalf by:

C A C Ware - Director

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 31 December 2021**

**1. STATUTORY INFORMATION**

Rooster Enterprises 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.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

There were no material departures from that standard.

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

**Preparation of consolidated financial statements**

The financial statements contain information about Rooster Enterprises Limited as an individual company and do not contain consolidated financial information as the parent of a group. The company is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

**Related party exemption**

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

**Financial instruments**

Basic financial instruments are recognised at amortised cost with changes recognised in profit or loss.

**Investments**

Investments in subsidiary undertakings are stated at cost less provision for any impairment in value.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2020 - NIL).

**4. FIXED ASSET INVESTMENTS**

	Shares in group undertakings £
<b>COST</b>	
At 1 January 2021	
and 31 December 2021	1,591,496
<b>NET BOOK VALUE</b>	
At 31 December 2021	1,591,496
At 31 December 2020	1,591,496

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

	2021 £	2020 £
Amounts owed to group undertakings	400,000	400,000

**Rooster Enterprises Limited (Registered number: 05573193)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**6. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2021	2020
	£	£
Amounts owed to group undertakings	<u>1,063,500</u>	<u>1,063,500</u>

**7. CALLED UP SHARE CAPITAL**

Allotted and issued:

Number:	Class:	Nominal value:	2021	2020
			£	£
20,500	Ordinary share capital	£1	<u>20,500</u>	<u>20,500</u>

**8. DISCLOSURE UNDER SECTION 444(5B) OF THE COMPANIES ACT 2006**

The Report of the Auditors was unqualified.

Antony Luckett BCom BFP FCA DChA (Senior Statutory Auditor)  
for and on behalf of Clive Owen LLP

**9. OTHER FINANCIAL COMMITMENTS**

Rooster Enterprises Limited has provided a cross guarantee to the company's bankers in respect of an overdraft facility and loans utilised by Gilbertson & Page Limited and WV Associates Limited.

The total of the utilised loans and bank overdraft in respect of the companies above was £255,015 (2020: £611,239).

**10. ULTIMATE PARENT COMPANY**

The ultimate parent company is Gilbertson & Page Limited, 45/55 Brownfields, Welwyn Garden City, Hertfordshire, AL7 1AN.

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.