

Registered number

09643534

Rosetree Estates Limited

Unaudited Filleted Accounts

30 June 2022

Rosetree Estates Limited**Registered number:** 09643534**Balance Sheet****as at 30 June 2022**

	Notes	2022	2021
		£	£
Fixed assets			
Tangible assets	3	4,098	2,996
Current assets			
Debtors	4	11,168	82,671
Cash at bank and in hand		91,889	1,306
		<u>103,057</u>	<u>83,977</u>
Creditors: amounts falling due within one year	5	(91,785)	(86,263)
Net current assets/(liabilities)		<u>11,272</u>	<u>(2,286)</u>
Net assets		<u>15,370</u>	<u>710</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		15,270	610
Shareholder's funds		<u>15,370</u>	<u>710</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

C J Cox

Director

Approved by the board on 30 June 2023

Rosetree Estates Limited
Notes to the Accounts
for the year ended 30 June 2022

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

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 from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. 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.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only 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 and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

2 Employees

	2022	2021
	Number	Number
Average number of persons employed by the company	<u>3</u>	<u>2</u>

3 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 July 2021	3,746
Additions	2,126
At 30 June 2022	<u>5,872</u>
Depreciation	
At 1 July 2021	750
Charge for the year	1,024
At 30 June 2022	<u>1,774</u>
Net book value	
At 30 June 2022	<u>4,098</u>
At 30 June 2021	2,996

4 Debtors	2022	2021
	£	£
Trade debtors	-	6,173
Other debtors	11,168	76,498
	<u>11,168</u>	<u>82,671</u>

5 Creditors: amounts falling due within one year	2022	2021
	£	£
Trade creditors	-	7,573
Taxation and social security costs	12,601	9,676
Other creditors	79,184	69,014
	<u>91,785</u>	<u>86,263</u>

6 Related party transactions

During the year, Mrs C Cox (Director) loaned the company money with no set repayment date. At the year end the amount due from the company to the director was £392 (2021: £392).

During the year, the company loaned Rosetree Facilities Limited, of which Mrs C Cox is also a director, money with no set repayment date. At the year end the balance owed was £50,131 (2021:£67,842).

7 Controlling party

The company is controlled by Mrs C Cox by virtue of a controlling interest in 100% of the issued ordinary share capital.

8 Other information

Rosetree Estates Limited is a private company limited by shares and incorporated in England. Its registered office is:

The Townhouse
114-116 Fore Street
Hertford
Herts
SG14 1AJ

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.