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**SARAH ROSE LIMITED**

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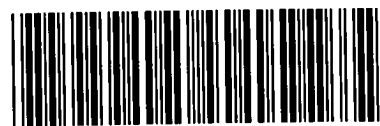
**UNAUDITED**

**FINANCIAL STATEMENTS**

**INFORMATION FOR FILING WITH THE REGISTRAR**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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COMPANIES HOUSE

**SARAH ROSE LIMITED**  
**REGISTERED NUMBER: 07882902**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2021**

	Note	2021 £	2020 £
<b>FIXED ASSETS</b>			
Investment property	4	70,000	70,000
		<u>70,000</u>	<u>70,000</u>
<b>CURRENT ASSETS</b>			
Debtors: amounts falling due within one year	5	1,000	1,000
Cash at bank and in hand		5,760	3,872
		<u>6,760</u>	<u>4,872</u>
Creditors: amounts falling due within one year	6	(77,896)	(76,816)
<b>NET CURRENT LIABILITIES</b>		<u>(71,136)</u>	<u>(71,944)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>(1,136)</u>	<u>(1,944)</u>
<b>NET LIABILITIES</b>		<u>(1,136)</u>	<u>(1,944)</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		1	1
Revaluation reserve		16,284	16,284
Profit and loss account		(17,421)	(18,229)
		<u>(1,136)</u>	<u>(1,944)</u>

The director considers that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

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

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The Company has opted not to file the profit and loss account in accordance with provisions applicable to companies subject to the small companies' regime.

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**SARAH ROSE LIMITED**  
**REGISTERED NUMBER: 07882902**

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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 DECEMBER 2021**

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The financial statements were approved and authorised for issue by the board and were signed on its behalf by:



**S R E Macnamee**  
**Director**

Date: 22 December 2022

The notes on pages 3 to 6 form part of these financial statements.

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**SARAH ROSE LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**1. GENERAL INFORMATION**

Sarah Rose Limited is a private company, limited by shares and incorporated in England and Wales. Its registered office is 18 Belvedere, Homerton Street, Cambridge, CB2 0NT.

The Company's functional and presentational currency is GBP.

**2. ACCOUNTING POLICIES****2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

**2.2 GOING CONCERN**

The Company incurred a small profit for the year and as at the year end the company had net liabilities amounting to £1,136 (2020 - £1,944).

The Company will receive on going support from the director to enable the company to meet its liabilities as they fall due for a period of not less than 12 months from the date of signing of these financial statements. As such the company will be able to remain in operational existence for a period of not less than 12 months and, accordingly, the accounts continue to be prepared on the going concern basis.

**2.3 TURNOVER**

Turnover comprises revenue recognised by the Company in respect of rental revenue and other services supplied during the year.

**2.4 INVESTMENT PROPERTY**

Investment property is carried at fair value determined annually by external valuers and derived from the current market rents and investment property yields for comparable real estate, adjusted if necessary for any difference in the nature, location or condition of the specific asset. No depreciation is provided. Changes in fair value are recognised in profit or loss.

**2.5 DEBTORS**

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

**2.6 CASH AND CASH EQUIVALENTS**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

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**SARAH ROSE LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**2. ACCOUNTING POLICIES (CONTINUED)****2.7 CREDITORS**

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

**2.8 TAXATION**

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the balance sheet date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**3. EMPLOYEES**

The Company has no employees other than the directors, who did not receive any remuneration (2020 - £NIL).

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**SARAH ROSE LIMITED**


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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**


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**4. INVESTMENT PROPERTY**

	Freehold investment property £
<b>VALUATION</b>	
At 1 January 2021	70,000
<b>AT 31 DECEMBER 2021</b>	<u>70,000</u>
<b>COMPRISING</b>	
Cost	53,716
Annual revaluation surplus/(deficit):	
2019	2,284
2020	14,000
At 31 December 2021	<u>70,000</u>

The 2021 valuations were made by the director, based on professional advice received, on an open market value for existing use basis.

**5. DEBTORS**

	2021 £	2020 £
Other debtors	<u>1,000</u>	<u>1,000</u>

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

	2021 £	2020 £
Trade creditors	-	1,140
Other creditors	76,756	74,536
Accruals and deferred income	1,140	1,140
	<u>77,896</u>	<u>76,816</u>

SARAH ROSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021

7. SHARE CAPITAL

	2021 £	2020 £
<b>ALLOTTED, CALLED UP AND FULLY PAID</b>		
1 (2020 - 1) Ordinary share of £1.00	1	1