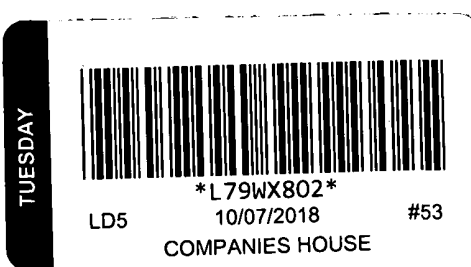


COMPANY REGISTRATION NUMBER: 10421906

**ROSECROWN INVESTMENTS LIMITED**  
**FILLETED UNAUDITED FINANCIAL STATEMENTS**  
**31 MARCH 2018**



**ROSECROWN INVESTMENTS LIMITED**  
**FINANCIAL STATEMENTS**  
**PERIOD FROM 11 OCTOBER 2016 TO 31 MARCH 2018**

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<b>CONTENTS</b>	<b>PAGE</b>
Statement of financial position	<b>1</b>
Statement of changes in equity	<b>2</b>
Notes to the financial statements	<b>3</b>

**ROSECROWN INVESTMENTS LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**31 MARCH 2018**

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	Note	31 Mar 18 £
<b>FIXED ASSETS</b>		
Investments	4	60
<b>CURRENT ASSETS</b>		
Debtors	5	100
<b>CREDITORS: amounts falling due within one year</b>	6	60
<b>NET CURRENT ASSETS</b>		<u>40</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>100</u>
<b>CAPITAL AND RESERVES</b>		
Called up share capital		<u>100</u>
<b>SHAREHOLDERS FUNDS</b>		<u>100</u>

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

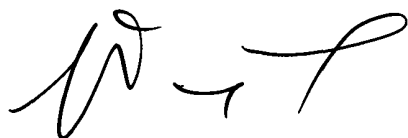
In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

For the period ending 31 March 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the board of directors and authorised for issue on 5 July 2018, and are signed on behalf of the board by:



H C Freudenberger  
Director

Company registration number: 10421906

**ROSECROWN INVESTMENTS LIMITED**  
**STATEMENT OF CHANGES IN EQUITY**  
**PERIOD FROM 11 OCTOBER 2016 TO 31 MARCH 2018**

	Called up share capital £	Profit and loss account £	<b>Total £</b>
Profit for the period		—	—
Issue of shares	100	—	100
<b>TOTAL INVESTMENTS BY AND DISTRIBUTIONS TO OWNERS</b>	100	—	100
<b>AT 31 MARCH 2018</b>	<u>100</u>	<u>—</u>	<u>100</u>

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

# **ROSECROWN INVESTMENTS LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS**

**PERIOD FROM 11 OCTOBER 2016 TO 31 MARCH 2018**

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### **1. GENERAL INFORMATION**

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is New Burlington House, 1075 Finchley Road, London, NW11 0PU.

### **2. STATEMENT OF COMPLIANCE**

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

### **3. ACCOUNTING POLICIES**

#### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### **Disclosure exemptions**

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

#### **Consolidation**

The company has taken advantage of the option not to prepare consolidated financial statements contained in Section 398 of the Companies Act 2006 on the basis that the company and its subsidiary undertakings comprise a small group.

#### **Investments**

Fixed asset investments are initially recorded at cost, and subsequently stated at cost less any accumulated impairment losses.

Listed investments are measured at fair value with changes in fair value being recognised in profit or loss.

#### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

# ROSECROWN INVESTMENTS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

PERIOD FROM 11 OCTOBER 2016 TO 31 MARCH 2018

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### 3. ACCOUNTING POLICIES *(continued)*

#### Impairment of fixed assets *(continued)*

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

### 4. INVESTMENTS

	Shares in group undertakings £
<b>Cost</b>	
At 11 October 2016	—
Additions	60
<b>At 31 March 2018</b>	<u>60</u>
<b>Impairment</b>	
At 11 October 2016 and 31 March 2018	<u>—</u>
<b>Carrying amount</b>	
At 31 March 2018	<u>60</u>

The company owns 60% share in Lencrown Investments Limited. The profit for the period was £35,690 and the capital and reserves £35,790.

### 5. DEBTORS

	31 Mar 18
	£
Other debtors	<u>100</u>

### 6. CREDITORS: amounts falling due within one year

	31 Mar 18
	£
Other creditors	<u>60</u>

### 7. CONTROLLING PARTY

The company is controlled by the Freudenberg family during the period.