

**COMPANY REGISTRATION NUMBER: 07426394**

**BAKER ROSE LIMITED**

**FILLETED UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 December 2017**

**BAKER ROSE LIMITED**  
**FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2017**

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**BAKER ROSE LIMITED**  
**OFFICERS AND PROFESSIONAL ADVISERS**

<b>Director</b>	Mr D S Baker
<b>Registered office</b>	Lynton House 7-12 Tavistock Square London England WC1H 9BQ
<b>Accountants</b>	BSG Valentine (UK) LLP Chartered Accountants Lynton House 7-12 Tavistock Square London WC1H 9BQ

**BAKER ROSE LIMITED**  
**STATEMENT OF FINANCIAL POSITION**

**31 December 2017**

	Note	2017 £	£	2016 £	£
<b>Current assets</b>					
Debtors	5	4		15,103	
Cash at bank and in hand		253		257	
		257		15,360	
<b>Creditors: amounts falling due within one year</b>	6	( 1,432)		( 17,729)	
<b>Net current liabilities</b>			( 1,175)		( 2,369)
<b>Total assets less current liabilities</b>			( 1,175)		( 2,369)
<b>Capital and reserves</b>					
Called up share capital			100		100
Profit and loss account			( 1,275)		( 2,469)
<b>Shareholders deficit</b>			( 1,175)		( 2,369)

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 year ending 31 December 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 ;
- The director acknowledges his 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 25 September 2018 , and are signed on behalf of the board by:

Mr D S Baker

Director

Company registration number: 07426394

**BAKER ROSE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2017**

**1. General information**

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is Lynton House, 7-12 Tavistock Square, London, WC1H 9BQ, England.

**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. (a) Disclosures in respect of each class of share capital have not been presented. (b) No cash flow statement has been presented for the company. (c) Disclosures in respect of financial instruments have not been presented. (d) Disclosures in respect of share-based payments have not been presented. (e) No disclosure has been given for the aggregate remuneration of key management personnel.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

## Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 25% straight line

## 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. 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. Tangible assets

	Equipment	Total
	£	£
<b>Cost</b>		
<b>At 1 January 2017 and 31 December 2017</b>	8,150	8,150
	-----	-----
<b>Depreciation</b>		
<b>At 1 January 2017 and 31 December 2017</b>	8,150	8,150
	-----	-----
<b>Carrying amount</b>		
<b>At 31 December 2017</b>	—	—
	-----	-----
At 31 December 2016	—	—
	-----	-----

## 5. Debtors

	2017	2016
	£	£
Trade debtors	—	15,099
Other debtors	4	4
	-----	-----
	4	15,103
	-----	-----

**6. Creditors: amounts falling due within one year**

	2017	2016
	£	£
Trade creditors	—	13
Social security and other taxes	—	2,514
Other creditors	1,432	15,202
	-----	-----
	1,432	17,729
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**7. Director's advances, credits and guarantees**

At the balance sheet date the directors loan account was in credit by £1,432 (2016: £4,882). The loan is interest free and repayable on demand.

**8. Controlling party**

The company is under the control of Mr D S Baker whom is the managing director and majority shareholder.

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.