

Company Registration No. 00575811 (England and Wales)

RUPERT DORGAN CONTRACTORS LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019
PAGES FOR FILING WITH REGISTRAR

RUPERT DORGAN CONTRACTORS LIMITED

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RUPERT DORGAN CONTRACTORS LIMITED

ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF RUPERT DORGAN CONTRACTORS LIMITED FOR THE YEAR ENDED 30 JUNE 2019

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Rupert Dorgan Contractors Limited for the year ended 30 June 2019 which comprise the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of Rupert Dorgan Contractors Limited, as a body. Our work has been undertaken solely to prepare for your approval the financial statements of Rupert Dorgan Contractors Limited and state those matters that we have agreed to state to the Board of Directors of Rupert Dorgan Contractors Limited, as a body. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Rupert Dorgan Contractors Limited and its Board of Directors as a body, for our work or for this report.

It is your duty to ensure that Rupert Dorgan Contractors Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Rupert Dorgan Contractors Limited. You consider that Rupert Dorgan Contractors Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Rupert Dorgan Contractors Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Kirk Rice LLP

30 March 2020

Victoria House
178-180 Fleet Road
Fleet
Hampshire
GU51 4DA

RUPERT DORGAN CONTRACTORS LIMITED

BALANCE SHEET

AS AT 30 JUNE 2019

| | Notes | 2019 £ | £ | 2018 £ | £ |
|---|-------|-----------------|-----------------|-----------------|-----------------|
| Fixed assets | | | | | |
| Tangible assets | 3 | | 178 | | 238 |
| Current assets | | | | | |
| Stocks | | 350 | | 476 | |
| Debtors | 4 | 5,938 | | 9,977 | |
| Cash at bank and in hand | | 40,686 | | 19,152 | |
| | | <u>46,974</u> | | <u>29,605</u> | |
| Creditors: amounts falling due within one year | 5 | <u>(84,685)</u> | | <u>(81,393)</u> | |
| Net current liabilities | | | (37,711) | | (51,788) |
| Total assets less current liabilities | | | <u>(37,533)</u> | | <u>(51,550)</u> |
| Capital and reserves | | | | | |
| Called up share capital | 6 | | 2,500 | | 2,500 |
| Profit and loss reserves | | | <u>(40,033)</u> | | <u>(54,050)</u> |
| Total equity | | | <u>(37,533)</u> | | <u>(51,550)</u> |

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 30 June 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the board of directors and authorised for issue on 30 March 2020 and are signed on its behalf by:

Mr R P Dorgan
Director

Company Registration No. 00575811

RUPERT DORGAN CONTRACTORS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2019

1 Accounting policies

Company information

Rupert Dorgan Contractors Limited is a private company limited by shares incorporated in England and Wales. The registered office is Big Wood House, Waterloo Road, Wokingham, Berkshire, RG40 3DA.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Turnover

Turnover relates to agricultural contracting services provided and is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover is recognised in line with the performance of these services.

1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|-----------------------|-------------------------|
| Fixtures and fittings | 50% on cost |
| Motor vehicles | 25% on reducing balance |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

1.4 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

1.5 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition.

Stocks held for distribution at no or nominal consideration are measured at the lower of replacement cost and cost, adjusted where applicable for any loss of service potential.

RUPERT DORGAN CONTRACTORS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2019

1 Accounting policies

(Continued)

At each reporting date, an assessment is made for impairment. Any excess of the carrying amount of stocks over its estimated selling price less costs to complete and sell is recognised as an impairment loss in profit or loss. Reversals of impairment losses are also recognised in profit or loss.

1.6 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

Financial assets and financial liabilities are recognised when the company becomes a party to the contractual provisions of the financial instrument.

Debtors

Debtors do not carry interest and are stated at their nominal value. Appropriate allowances for estimated irrecoverable amounts are recognised in the Profit and Loss account when there is objective evidence that the asset is impaired.

Creditors

Creditors are not interest bearing and are included at their nominal value.

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was 5 (2018 - 4).

3 Tangible fixed assets

| | Fixtures and fittings | Motor vehicles | Total |
|------------------------------------|-----------------------|----------------|-------|
| | £ | £ | £ |
| Cost | | | |
| At 1 July 2018 and 30 June 2019 | 1,114 | 3,300 | 4,414 |
| Depreciation and impairment | | | |
| At 1 July 2018 | 1,114 | 3,062 | 4,176 |
| Depreciation charged in the year | - | 60 | 60 |
| At 30 June 2019 | 1,114 | 3,122 | 4,236 |
| Carrying amount | | | |
| At 30 June 2019 | - | 178 | 178 |
| At 30 June 2018 | - | 238 | 238 |

RUPERT DORGAN CONTRACTORS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2019

| | | |
|---|----------------------|----------------------|
| 4 Debtors | 2019 | 2018 |
| | £ | £ |
| Amounts falling due within one year: | | |
| Trade debtors | 5,193 | 9,136 |
| Other debtors | 745 | 841 |
| | <u>5,938</u> | <u>9,977</u> |
| | <u><u>5,938</u></u> | <u><u>9,977</u></u> |
| 5 Creditors: amounts falling due within one year | 2019 | 2018 |
| | £ | £ |
| Trade creditors | - | 1,340 |
| Taxation and social security | 2,141 | 1,112 |
| Other creditors | 82,544 | 78,941 |
| | <u>84,685</u> | <u>81,393</u> |
| | <u><u>84,685</u></u> | <u><u>81,393</u></u> |
| 6 Called up share capital | 2019 | 2018 |
| | £ | £ |
| Ordinary share capital | | |
| Issued and fully paid | | |
| 1,500 Ordinary Shares of £1 each | 1,500 | 1,500 |
| | <u>1,500</u> | <u>1,500</u> |
| Preference share capital | | |
| Issued and fully paid | | |
| 1,000 Preference Shares of £1 each | 1,000 | 1,000 |
| | <u>1,000</u> | <u>1,000</u> |
| Preference shares classified as equity | 1,000 | 1,000 |
| | <u>1,000</u> | <u>1,000</u> |
| Total equity share capital | <u>2,500</u> | <u>2,500</u> |
| | <u><u>2,500</u></u> | <u><u>2,500</u></u> |
| 7 Leasehold land and buildings | | |

It is noted that the 2018 accounts incorrectly shows leasehold land and buildings. This has been amended in the 2019 accounts to reflect that the asset has not been owned by the company for a number of years.

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.