

Unaudited Financial Statements
for the Year Ended 31 December 2021
for
A1 Roper Ltd

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for the Year Ended 31 December 2021**

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A1 Roper Ltd
Company Information
for the Year Ended 31 December 2021

DIRECTORS: G J Richardson
J E Richardson

SECRETARY: G J Richardson

REGISTERED OFFICE: Ladle Works
Worth Way
Keighley
West Yorkshire
BD21 5LR

REGISTERED NUMBER: 05454369 (England and Wales)

ACCOUNTANTS: Stirk Lambert & Co
Chartered Accountants
Russell Chambers
61a North Street
Keighley
West Yorkshire
BD21 3DS

A1 Roper Ltd (Registered number: 05454369)

**Statement of Financial Position
31 December 2021**

	Notes	31.12.21 £	31.12.20 £
FIXED ASSETS			
Tangible assets	5	59,055	36,826
CURRENT ASSETS			
Stocks		165,690	166,603
Debtors	6	114,673	56,168
Cash at bank and in hand		43,043	73,754
		<u>323,406</u>	<u>296,525</u>
CREDITORS			
Amounts falling due within one year	7	(223,780)	(119,842)
NET CURRENT ASSETS		<u>99,626</u>	<u>176,683</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		158,681	213,509
CREDITORS			
Amounts falling due after more than one year	8	(89,667)	(114,667)
PROVISIONS FOR LIABILITIES	10	(10,646)	(6,202)
NET ASSETS		<u>58,368</u>	<u>92,640</u>
CAPITAL AND RESERVES			
Called up share capital		1,000	1,000
Retained earnings		57,368	91,640
SHAREHOLDERS' FUNDS		<u>58,368</u>	<u>92,640</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

A1 Roper Ltd (Registered number: 05454369)

Statement of Financial Position - continued
31 December 2021

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

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 24 October 2022 and were signed on its behalf by:

G J Richardson - Director

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 December 2021**

1. STATUTORY INFORMATION

A1 Roper Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006.

3. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared under the historical cost convention.

Turnover

Turnover represents the amounts received or receivable for goods and services provided to customers, excluding VAT.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Patterns	- 10% on reducing balance
Plant & machinery	- 10% on reducing balance
Fixtures, fittings & office equipment	- 25% on reducing balance and 10% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 20% on reducing balance

Stocks

Stocks and work in progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the statement of financial position date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

3. ACCOUNTING POLICIES - continued**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

4. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 11 (2020 - 10) .

5. TANGIBLE FIXED ASSETS

	Patterns £	Plant & machinery £	Fixtures, fittings & office equipment £
COST			
At 1 January 2021	8,368	131,487	8,704
Additions	-	24,367	916
Disposals	-	-	-
At 31 December 2021	<u>8,368</u>	<u>155,854</u>	<u>9,620</u>
DEPRECIATION			
At 1 January 2021	6,532	99,189	7,343
Charge for year	183	5,667	374
Eliminated on disposal	-	-	-
At 31 December 2021	<u>6,715</u>	<u>104,856</u>	<u>7,717</u>
NET BOOK VALUE			
At 31 December 2021	<u>1,653</u>	<u>50,998</u>	<u>1,903</u>
At 31 December 2020	<u>1,836</u>	<u>32,298</u>	<u>1,361</u>

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 January 2021	6,417	11,315	166,291
Additions	4,495	-	29,778
Disposals	(1,917)	-	(1,917)
At 31 December 2021	<u>8,995</u>	<u>11,315</u>	<u>194,152</u>
DEPRECIATION			
At 1 January 2021	5,913	10,488	129,465
Charge for year	980	165	7,369
Eliminated on disposal	(1,737)	-	(1,737)
At 31 December 2021	<u>5,156</u>	<u>10,653</u>	<u>135,097</u>
NET BOOK VALUE			
At 31 December 2021	<u>3,839</u>	<u>662</u>	<u>59,055</u>
At 31 December 2020	<u>504</u>	<u>827</u>	<u>36,826</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

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

	31.12.21	31.12.20
	£	£
Trade debtors	85,037	25,035
Corporate taxation	-	3,877
Prepayments & accrued income	29,636	27,256
	<u>114,673</u>	<u>56,168</u>

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

	31.12.21	31.12.20
	£	£
Bank loans and overdrafts	10,000	5,833
Other loans	18,000	18,000
Trade creditors	124,129	61,576
Social security & other taxes	16,440	2,478
Directors' current accounts	44,660	22,860
Accrued expenses	10,551	9,095
	<u>223,780</u>	<u>119,842</u>

8. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.12.21	31.12.20
	£	£
Bank loans - 1-2 years	10,000	10,000
Bank loans - 2-5 years	24,167	30,000
Bank loans more 5 yr by instal	-	4,167
Other loans - due 1-2 years	18,000	18,000
Other loans - due 2-5 years	37,500	52,500
	<u>89,667</u>	<u>114,667</u>

Amounts falling due in more than five years:

Repayable by instalments		
Bank loans more 5 yr by instal	<u>-</u>	<u>4,167</u>

9. **SECURED DEBTS**

The following secured debts are included within creditors:

	31.12.21	31.12.20
	£	£
Other loans	<u>73,500</u>	<u>88,500</u>

10. **PROVISIONS FOR LIABILITIES**

	31.12.21	31.12.20
	£	£
Deferred tax	<u>10,646</u>	<u>6,202</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

10. PROVISIONS FOR LIABILITIES - continued

	Deferred tax
	£
Balance at 1 January 2021	6,202
Provided during year	4,444
Balance at 31 December 2021	<u>10,646</u>

11. ULTIMATE CONTROLLING PARTY

The controlling party is G J Richardson.

**Chartered Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
A1 Roper Ltd**

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Statement of Financial Position. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of A1 Roper Ltd for the year ended 31 December 2021 which comprise the Statement of Income and Retained Earnings, Statement of Financial Position and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of A1 Roper Ltd, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of A1 Roper Ltd and state those matters that we have agreed to state to the Board of Directors of A1 Roper Ltd, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than A1 Roper Ltd and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that A1 Roper Ltd 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 loss of A1 Roper Ltd. You consider that A1 Roper Ltd 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 A1 Roper Ltd. 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.

Stirk Lambert & Co
Chartered Accountants
Russell Chambers
61a North Street
Keighley
West Yorkshire
BD21 3DS

24 October 2022

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.