

CHRIS ROGERS AND SON LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2023

Bevan Buckland LLP
Chartered Accountants
45 High Street
Haverfordwest
Pembrokeshire
SA61 2BP

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FOR THE YEAR ENDED 31 JANUARY 2023**

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CHRIS ROGERS AND SON LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 JANUARY 2023

DIRECTOR: C C Rogers

REGISTERED OFFICE: 45 High Street
Haverfordwest
Pembrokeshire
SA61 2BP

REGISTERED NUMBER: 07910880 (England and Wales)

ACCOUNTANTS: Bevan Buckland LLP
Chartered Accountants
45 High Street
Haverfordwest
Pembrokeshire
SA61 2BP

STATEMENT OF FINANCIAL POSITION
31 JANUARY 2023

	Notes	2023 £	£	2022 £	£
FIXED ASSETS					
Tangible assets	4		32,606		46,937
CURRENT ASSETS					
Stocks		18,750		23,000	
Debtors	5	101,996		89,522	
Cash at bank and in hand		19,124		2,661	
		<u>139,870</u>		<u>115,183</u>	
CREDITORS					
Amounts falling due within one year	6	<u>84,254</u>		<u>78,382</u>	
NET CURRENT ASSETS			<u>55,616</u>		<u>36,801</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			88,222		83,738
CREDITORS					
Amounts falling due after more than one year	7		(47,763)		(74,093)
PROVISIONS FOR LIABILITIES			<u>(7,904)</u>		<u>(9,481)</u>
NET ASSETS			<u>32,555</u>		<u>164</u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>32,455</u>		<u>64</u>
SHAREHOLDERS' FUNDS			<u>32,555</u>		<u>164</u>

STATEMENT OF FINANCIAL POSITION - continued
31 JANUARY 2023

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 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 Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 12 April 2023 and were signed by:

C C Rogers - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2023**

1. STATUTORY INFORMATION

Chris Rogers and Son 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. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

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

Plant and machinery	- 15% reducing balance
Fixtures and fittings	- 15% reducing balance
Motor vehicles	- 25% reducing balance
Computer equipment	- 25% straight line

Stocks

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

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, 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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2023

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 9 (2022 - 9) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 February 2022	58,466	40,609	31,745	5,544	136,364
Additions	3,532	366	-	-	3,898
Disposals	(9,374)	(26,102)	(11,750)	(3,638)	(50,864)
At 31 January 2023	<u>52,624</u>	<u>14,873</u>	<u>19,995</u>	<u>1,906</u>	<u>89,398</u>
DEPRECIATION					
At 1 February 2022	32,592	34,341	18,197	4,297	89,427
Charge for year	3,250	726	3,093	441	7,510
Eliminated on disposal	(5,566)	(20,367)	(10,574)	(3,638)	(40,145)
At 31 January 2023	<u>30,276</u>	<u>14,700</u>	<u>10,716</u>	<u>1,100</u>	<u>56,792</u>
NET BOOK VALUE					
At 31 January 2023	<u>22,348</u>	<u>173</u>	<u>9,279</u>	<u>806</u>	<u>32,606</u>
At 31 January 2022	<u>25,874</u>	<u>6,268</u>	<u>13,548</u>	<u>1,247</u>	<u>46,937</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	63,222	43,534
Other debtors	38,774	45,988
	<u>101,996</u>	<u>89,522</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Hire purchase contracts	-	4,130
Trade creditors	61,657	60,139
Taxation and social security	19,341	10,907
Other creditors	3,256	3,206
	<u>84,254</u>	<u>78,382</u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023 £	2022 £
Bank loans	42,174	68,504
Other creditors	5,589	5,589
	<u>47,763</u>	<u>74,093</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2023

8. **DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to directors subsisted during the years ended 31 January 2023 and 31 January 2022:

	2023 £	2022 £
C C Rogers and Mrs C F K Rogers		
Balance outstanding at start of year	26,799	33,267
Amounts advanced	14,418	10,383
Amounts repaid	(18,482)	(16,851)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>22,735</u>	<u>26,799</u>

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.