

**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022**

**FOR**

**F.A. ROPER LTD**

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**FOR THE YEAR ENDED 30 JUNE 2022**

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**F.A. ROPER LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**DIRECTORS:** Paul Darren Rhodes  
Philip Charles Roper  
Louise Marie Roper

**SECRETARY:** Louise Marie Roper

**REGISTERED OFFICE:** Woodside Road  
Wyke  
BRADFORD  
West Yorkshire  
BD12 8AP

**REGISTERED NUMBER:** 00382083 (England and Wales)

**ACCOUNTANTS:** Walter Dawson & Son  
Chartered Accountants  
First Floor Offices, Unit A4  
Old Power Way  
Lowfields Business Park  
Elland  
HX5 9DE

**BALANCE SHEET**  
**30 JUNE 2022**

	Notes	2022 £	£	2021 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		78,037		78,569
<b>CURRENT ASSETS</b>					
Stocks		795,517		461,624	
Debtors	5	28,572		30,818	
Cash at bank and in hand		<u>41,252</u>		<u>245,571</u>	
		865,341		738,013	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>367,945</u>		<u>274,247</u>	
<b>NET CURRENT ASSETS</b>			<u>497,396</u>		<u>463,766</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			575,433		542,335
<b>PROVISIONS FOR LIABILITIES</b>			<u>1,669</u>		<u>1,356</u>
<b>NET ASSETS</b>			<u>573,764</u>		<u>540,979</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			818		818
Capital redemption reserve			685		685
Profit and loss account			<u>572,261</u>		<u>539,476</u>
			<u>573,764</u>		<u>540,979</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2022 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.

**BALANCE SHEET - continued**  
**30 JUNE 2022**

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 Profit and Loss Account has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 27 October 2022 and were signed on its behalf by:

Philip Charles Roper - Director

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**1. STATUTORY INFORMATION**

F.A. 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. 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.

Freehold property	- 2% on cost
Plant and machinery	- 15% on reducing balance
Fixtures and fittings	- 33% on cost and 10% on reducing balance

**STOCKS**

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

**FINANCIAL INSTRUMENTS**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**2. ACCOUNTING POLICIES - continued**

**TAXATION**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Profit and Loss Account, 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 balance sheet date.

**DEFERRED TAX**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet 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.

**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.

**PROVISIONS**

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event, it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the statement of financial position and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised as a finance cost in profit or loss in the period it arises.

**IMPAIRMENT**

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.

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 are largely independent of the cash inflows from other assets or groups of assets.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 6 (2021 - 6 ) .

**4. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 July 2021	109,009	29,622	33,723	172,354
Additions	-	-	2,950	2,950
At 30 June 2022	<u>109,009</u>	<u>29,622</u>	<u>36,673</u>	<u>175,304</u>
<b>DEPRECIATION</b>				
At 1 July 2021	37,579	27,071	29,135	93,785
Charge for year	2,181	547	754	3,482
At 30 June 2022	<u>39,760</u>	<u>27,618</u>	<u>29,889</u>	<u>97,267</u>
<b>NET BOOK VALUE</b>				
At 30 June 2022	<u>69,249</u>	<u>2,004</u>	<u>6,784</u>	<u>78,037</u>
At 30 June 2021	<u>71,430</u>	<u>2,551</u>	<u>4,588</u>	<u>78,569</u>

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

	2022 £	2021 £
Trade debtors	798	3,330
Other debtors	<u>27,774</u>	<u>27,488</u>
	<u>28,572</u>	<u>30,818</u>

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

	2022 £	2021 £
Trade creditors	17,811	20,993
Taxation and social security	54,426	74,246
Other creditors	<u>295,708</u>	<u>179,008</u>
	<u>367,945</u>	<u>274,247</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.