

**D. W ROPER (ELECTRICAL CONTRACTOR) LTD**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

Green & Co  
Chartered Certified Accountants  
Pembroke House  
Llantarnam Park Way  
Cwmbran  
Torfaen  
NP44 3AU

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FOR THE YEAR ENDED 31ST MARCH 2022**

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**D. W ROPER (ELECTRICAL CONTRACTOR) LTD**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31ST MARCH 2022**

**DIRECTORS:**

D W Roper  
J Roper

**REGISTERED OFFICE:**

15 Rosemead  
Greenmeadow  
Cwmbran  
Torfaen  
NP44 5BN

**REGISTERED NUMBER:**

07525409 (England and Wales)

**ACCOUNTANTS:**

Green & Co  
Chartered Certified Accountants  
Pembroke House  
Llantarnam Park Way  
Cwmbran  
Torfaen  
NP44 3AU

**D. W ROPER (ELECTRICAL CONTRACTOR) LTD (REGISTERED NUMBER: 07525409)****BALANCE SHEET  
31ST MARCH 2022**

	Notes	2022 £	£	2021 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		-		-
Tangible assets	5		<u>22,295</u>		<u>16,688</u>
			22,295		16,688
<b>CURRENT ASSETS</b>					
Debtors	6	8,602		4,122	
Cash at bank and in hand		<u>103,594</u>		<u>142,424</u>	
		112,196		146,546	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>73,509</u>		<u>69,953</u>	
<b>NET CURRENT ASSETS</b>			<u>38,687</u>		<u>76,593</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			60,982		93,281
<b>CREDITORS</b>					
Amounts falling due after more than one year	8		-		(37,346)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(4,236)</u>		<u>(3,171)</u>
<b>NET ASSETS</b>			<u>56,746</u>		<u>52,764</u>

The notes form part of these financial statements

**D. W ROPER (ELECTRICAL CONTRACTOR) LTD (REGISTERED NUMBER: 07525409)**

**BALANCE SHEET - continued**  
**31ST MARCH 2022**

	Notes	2022 £	£	2021 £	£
<b>CAPITAL AND RESERVES</b>					
Called up share capital	9		2		2
Retained earnings			<u>56,744</u>		<u>52,762</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>56,746</u>		<u>52,764</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 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.

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 11th August 2022 and were signed on its behalf by:

D W Roper - Director

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2022**

**1. STATUTORY INFORMATION**

D. W Roper (Electrical Contractor) 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.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2011, has been fully amortised evenly over its estimated useful life of ten years.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Motor vehicles	- 20% on reducing balance
Computer equipment	- 33% on reducing balance

**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.

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2022**

**2. ACCOUNTING POLICIES - continued**

**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.

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

**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.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 3 (2021 - 3 ).

**4. INTANGIBLE FIXED ASSETS**

	Goodwill £
<b>COST</b>	
At 1st April 2021 and 31st March 2022	<u>40,000</u>
<b>AMORTISATION</b>	
At 1st April 2021 and 31st March 2022	<u>40,000</u>
<b>NET BOOK VALUE</b>	
At 31st March 2022	<u>-</u>
At 31st March 2021	<u>-</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2022**

**5. TANGIBLE FIXED ASSETS**

	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>			
At 1st April 2021	27,441	547	27,988
Additions	<u>10,999</u>	<u>-</u>	<u>10,999</u>
At 31st March 2022	<u>38,440</u>	<u>547</u>	<u>38,987</u>
<b>DEPRECIATION</b>			
At 1st April 2021	11,049	251	11,300
Charge for year	<u>5,294</u>	<u>98</u>	<u>5,392</u>
At 31st March 2022	<u>16,343</u>	<u>349</u>	<u>16,692</u>
<b>NET BOOK VALUE</b>			
At 31st March 2022	<u>22,097</u>	<u>198</u>	<u>22,295</u>
At 31st March 2021	<u>16,392</u>	<u>296</u>	<u>16,688</u>

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Motor vehicles £
<b>COST</b>	
At 1st April 2021 and 31st March 2022	<u>27,441</u>
<b>DEPRECIATION</b>	
At 1st April 2021	11,050
Charge for year	<u>3,278</u>
At 31st March 2022	<u>14,328</u>
<b>NET BOOK VALUE</b>	
At 31st March 2022	<u>13,113</u>
At 31st March 2021	<u>16,391</u>



**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2022**

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

	2022	2021
	£	£
Trade debtors	8,032	3,576
Prepayments	570	546
	<u>8,602</u>	<u>4,122</u>

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

	2022	2021
	£	£
Bank loans and overdrafts	-	6,667
Hire purchase contracts	4,013	5,351
Trade creditors	14,787	9,257
Credit card	1,176	730
Corporation Tax	12,637	11,026
Social security and other taxes	1,493	859
VAT	4,244	11,393
Other creditors	35	81
Directors' current accounts	34,222	23,804
Accruals and deferred income	902	785
	<u>73,509</u>	<u>69,953</u>

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

	2022	2021
	£	£
Bank loans - 1-2 years	-	33,333
Hire purchase contracts	-	4,013
	<u>-</u>	<u>37,346</u>

**9. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2022	2021
			£	£
2	Ordinary	£1	<u>2</u>	<u>2</u>

**10. RELATED PARTY DISCLOSURES**

At 31 March 2022 the company owed the directors J Roper and D W Roper £34,222 (2021: £23,804).

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.