

Roderick Anthony Limited

Annual Report and Unaudited Financial Statements

for the Year Ended 31 March 2018

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Roderick Anthony Limited

**(Registration number: 04642286)
Balance Sheet as at 31 March 2018**

	Note	2018 £	2017 £
Fixed assets			
Tangible assets	4	273,372	280,488
Current assets			
Stocks	5	18,000	18,000
Debtors	6	8,356	7,632
Cash at bank and in hand		41,753	33,028
		<hr/> 68,109	<hr/> 58,660
Creditors: Amounts falling due within one year	7	(47,461)	(44,426)
		<hr/> 20,648	<hr/> 14,234
Net current assets			
Net assets		<hr/> 294,020	<hr/> 294,722
Capital and reserves			
Called up share capital		130	130
Profit and loss account		293,890	294,592
		<hr/> 294,020	<hr/> 294,722
Total equity		<hr/> <hr/> 294,020	<hr/> <hr/> 294,722

For the financial year ending 31 March 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the director on 21 December 2018

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Mr Roderick Anthony Griffin

Director

The notes on pages [2](#) to [5](#) form an integral part of these financial statements.

Notes to the Financial Statements for the Year Ended 31 March 2018

1 General information

The company is a private company limited by share capital, incorporated in England and Wales.

The address of its registered office is:

2 Old Bath Road
Newbury
Berkshire
RG14 1QL
England

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

Tax

The tax expense for the period comprises current tax payable.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

Tangible assets

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	25% of net book value
Plant and equipment	25% of net book value

Notes to the Financial Statements for the Year Ended 31 March 2018

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

Defined contribution pension obligation

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Staff numbers

The average number of persons employed by the company (including the director) during the year, was 0 (2017 - 13).

Notes to the Financial Statements for the Year Ended 31 March 2018

4 Tangible assets

	Long leasehold land and buildings £	Fixtures and fittings £	Plant and machinery £	Total £
Cost or valuation				
At 1 April 2017	243,144	88,574	81,133	412,851
Additions	-	-	2,369	2,369
At 31 March 2018	243,144	88,574	83,502	415,220
Depreciation				
At 1 April 2017	-	68,078	64,285	132,363
Charge for the year	-	5,125	4,360	9,485
At 31 March 2018	-	73,203	68,645	141,848
Carrying amount				
At 31 March 2018	243,144	15,371	14,857	273,372
At 31 March 2017	243,144	20,496	16,848	280,488

Included within the net book value of land and buildings above is £243,144 (2017 - £243,144) in respect of long leasehold land and buildings.

5 Stocks

	2018 £	2017 £
Other inventories	18,000	18,000

6 Debtors

	2018 £	2017 £
Prepayments	8,356	7,632

Notes to the Financial Statements for the Year Ended 31 March 2018**7 Creditors****Creditors: amounts falling due within one year**

	2018	2017
	£	£
Due within one year		
Trade creditors	864	3,763
Amounts owed to group undertakings and undertakings in which the company has a participating interest	27,310	25,654
Taxation and social security	15,606	11,509
Other creditors	3,681	3,500
	<u>47,461</u>	<u>44,426</u>

8 Related party transactions**Summary of transactions with subsidiaries**

The Cutting Bar Limited.

During the year the company made the following related party transactions:

At the balance sheet date the amount owed to the subsidiary was £27,310 (2017 - £25,654).

Summary of transactions with other related parties

R A Griffin had a loan with the company. At the balance sheet date the amount due to R A Griffin was £1,250 (2017: £1,250).