

# Roderick Anthony Limited

Annual Report and Unaudited Financial Statements

for the Year Ended 31 March 2022

**Roderick Anthony Limited**

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**Roderick Anthony Limited**  
**(Registration number: 04642286)**  
**Balance Sheet as at 31 March 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	<a href="#">6</a>	210,803	235,170
<b>Current assets</b>			
Stocks	<a href="#">7</a>	20,000	20,000
Debtors	<a href="#">8</a>	1,239	6,515
Cash at bank and in hand		124,632	73,889
		<u>145,871</u>	<u>100,404</u>
<b>Creditors: Amounts falling due within one year</b>	<a href="#">9</a>	<u>(27,059)</u>	<u>(13,625)</u>
<b>Net current assets</b>		<u>118,812</u>	<u>86,779</u>
<b>Total assets less current liabilities</b>		329,615	321,949
<b>Provisions for liabilities</b>		<u>(2,906)</u>	<u>(2,875)</u>
<b>Net assets</b>		<u>326,709</u>	<u>319,074</u>
<b>Capital and reserves</b>			
Called up share capital		130	130
Retained earnings		<u>326,579</u>	<u>318,944</u>
Shareholders' funds		<u>326,709</u>	<u>319,074</u>

The notes on pages [3](#) to [7](#) form an integral part of these financial statements.

**Roderick Anthony Limited**  
**(Registration number: 04642286)**  
**Balance Sheet as at 31 March 2022**

For the financial year ending 31 March 2022 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 23 June 2022

.....  
Mr Roderick Anthony Griffin  
Director

The notes on pages [3](#) to [7](#) form an integral part of these financial statements.

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**Roderick Anthony Limited**

**Notes to the Unaudited Financial Statements for the Year Ended 31 March 2022**

**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  
United Kingdom

**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 smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

**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 in respect of hairdressing. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

**Tax**

The tax expense for the period comprises current tax payable and deferred tax.

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.

Deferred tax is recognised in respect of all timing differences between taxable profits and profits reported in the financial statements.

Unrelieved tax losses and other deferred tax assets are recognised when it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference.

**Tangible assets**

Tangible assets are stated in the balance sheet 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:

**Roderick Anthony Limited****Notes to the Unaudited Financial Statements for the Year Ended 31 March 2022**

<b>Asset class</b>	<b>Depreciation method and rate</b>
Fixtures and fittings	25% of net book value
Plant and equipment	25% of net book value
Land and buildings	10 years straight lline

**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.

**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 Taxation**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Corporation tax	7,120	925
Deferred tax	31	(984)
	<u>7,151</u>	<u>(59)</u>

**Roderick Anthony Limited****Notes to the Unaudited Financial Statements for the Year Ended 31 March 2022****4 Other operating income**

	<b>2022</b> <b>£</b>	<b>2021</b> <b>£</b>
Government grants	28,204	114,262
Miscellaneous other income	-	1,200
	<u>28,204</u>	<u>115,462</u>

**5 Staff numbers**

The average number of persons employed by the company (including the director) during the year, was 11 (2021 - 12).

**6 Tangible assets**

	<b>Long leasehold land and buildings</b> <b>£</b>	<b>Fixtures and fittings</b> <b>£</b>	<b>Plant and machinery</b> <b>£</b>	<b>Total</b> <b>£</b>
<b>Cost or valuation</b>				
At 1 April 2021	243,144	91,113	87,053	421,310
Additions	-	-	4,879	4,879
At 31 March 2022	<u>243,144</u>	<u>91,113</u>	<u>91,932</u>	<u>426,189</u>
<b>Depreciation</b>				
At 1 April 2021	24,314	83,112	78,713	186,139
Charge for the year	24,314	2,001	2,932	29,247
At 31 March 2022	<u>48,628</u>	<u>85,113</u>	<u>81,645</u>	<u>215,386</u>
<b>Carrying amount</b>				
At 31 March 2022	<u>194,516</u>	<u>6,000</u>	<u>10,287</u>	<u>210,803</u>
At 31 March 2021	<u>218,830</u>	<u>8,000</u>	<u>8,340</u>	<u>235,170</u>

Included within the net book value of land and buildings above is £194,516 (2021 - £218,830) in respect of long leasehold land and buildings.

**7 Stocks**

	<b>2022</b> <b>£</b>	<b>2021</b> <b>£</b>
Other inventories	<u>20,000</u>	<u>20,000</u>

**Roderick Anthony Limited****Notes to the Unaudited Financial Statements for the Year Ended 31 March 2022****8 Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Prepayments	1,239	4,570
Other debtors	-	1,945
	<u>1,239</u>	<u>6,515</u>

**9 Creditors****Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade creditors	359	3,273
Amounts owed to group undertakings and undertakings in which the company has a participating interest	2,142	2,142
Taxation and social security	20,622	4,327
Other creditors	3,936	3,883
	<u>27,059</u>	<u>13,625</u>



**Roderick Anthony Limited**

**Notes to the Unaudited Financial Statements for the Year Ended 31 March 2022**

**10 Financial commitments, guarantees and contingencies**  
**Amounts not provided for in the balance sheet**

The total amount of financial commitments not included in the balance sheet is £23,833 (2021 - £45,833).

**11 Related party transactions**  
**Summary of transactions with all 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 £2,142 (2021 - £2,142).

**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 £1,186 (2020: £1,186).