

Registration number 00533685

**L O Rogers & Sons Ltd**  
**Abbreviated accounts**  
**for the year ended 31 December 2015**

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# **L O Rogers & Sons Ltd**

## **Contents**

	<b>Page</b>
Abbreviated balance sheet	<b>1 - 2</b>
Notes to the financial statements	<b>3 - 4</b>

**L O Rogers & Sons Ltd**

**Abbreviated balance sheet  
as at 31 December 2015**

		2015		2014	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	2		59,653		52,367
Investments	2		2,000		2,000
			<u>61,653</u>		<u>54,367</u>
<b>Current assets</b>					
Stocks		78,646		54,447	
Debtors		135,484		175,030	
Cash at bank and in hand		151		142	
		<u>214,281</u>		<u>229,619</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(174,763)</u>		<u>(180,363)</u>	
<b>Net current assets</b>			<u>39,518</u>		<u>49,256</u>
<b>Total assets less current liabilities</b>			101,171		103,623
<b>Creditors: amounts falling due after more than one year</b>			<u>(16,276)</u>		<u>(13,259)</u>
<b>Net assets</b>			<u>84,895</u>		<u>90,364</u>
<b>Capital and reserves</b>					
Called up share capital	3		2,000		2,000
Profit and loss account			82,895		88,364
<b>Shareholders' funds</b>			<u>84,895</u>		<u>90,364</u>

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 3 to 4 form an integral part of these financial statements.

**L O Rogers & Sons Ltd**

**Abbreviated balance sheet (continued)**

**Directors' statements required by Sections 475(2) and (3)  
for the year ended 31 December 2015**


For the year ended 31 December 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' 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 directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies .

These accounts were approved by the directors on 29 April 2016, and are signed on their behalf by:

  
**S L Rogers**  
**Director**

**Registration number 00533685**

**The notes on pages 3 to 4 form an integral part of these financial statements.**

## **L O Rogers & Sons Ltd**

### **Notes to the abbreviated financial statements for the year ended 31 December 2015**

#### **1. Accounting policies**

##### **1.1. Accounting convention**

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

##### **1.2. Turnover**

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

##### **1.3. Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Plant and machinery	- 20% on cost
Motor vehicles	- 25% reducing balance

##### **1.4. Leasing and hire purchase commitments**

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors' net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

##### **1.5. Investments**

Fixed asset investments are stated at cost less provision for permanent diminution in value.

##### **1.6. Stock and work in progress**

Stock and work in progress are valued at the lower of cost and net realisable value.

##### **1.7. Pensions**

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.

##### **1.8. Group accounts**

The company is entitled to the exemption under Section 398 of the Companies Act 2006 from the obligation to prepare group accounts.

## **L O Rogers & Sons Ltd**

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**L O Rogers & Sons Ltd**

**Notes to the abbreviated financial statements  
for the year ended 31 December 2015**

..... continued

<b>2. Fixed assets</b>	<b>Tangible fixed assets £</b>	<b>Investments £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 January 2015	258,808	2,000	260,808
Additions	32,390	-	32,390
Disposals	(26,615)	-	(26,615)
At 31 December 2015	<u>264,583</u>	<u>2,000</u>	<u>266,583</u>
<b>Depreciation and</b>			
At 1 January 2015	206,441	-	206,441
On disposals	(17,111)	-	(17,111)
Charge for year	15,600	-	15,600
At 31 December 2015	<u>204,930</u>	<u>-</u>	<u>204,930</u>
<b>Net book values</b>			
At 31 December 2015	<u>59,653</u>	<u>2,000</u>	<u>61,653</u>
At 31 December 2014	<u>52,367</u>	<u>2,000</u>	<u>54,367</u>
 <b>2.1. Investment details</b>		<b>2015 £</b>	<b>2014 £</b>
Subsidiary undertaking		<u>2,000</u>	<u>2,000</u>
 <b>3. Share capital</b>		<b>2015 £</b>	<b>2014 £</b>
<b>Authorised</b>			
2,000 Ordinary shares of £1 each		<u>2,000</u>	<u>2,000</u>
<b>Allotted, called up and fully paid</b>			
2,000 Ordinary shares of £1 each		<u>2,000</u>	<u>2,000</u>
 <b>Equity Shares</b>			
2,000 Ordinary shares of £1 each		<u>2,000</u>	<u>2,000</u>