

REGISTERED NUMBER: 00403877 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2018

FOR

ROGER EAVES & SON LIMITED

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FOR THE YEAR ENDED 30 SEPTEMBER 2018

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ROGER EAVES & SON LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 30 SEPTEMBER 2018

DIRECTOR:	J R Eaves
SECRETARY:	Mrs J A Eaves
REGISTERED OFFICE:	13 London Street Fleetwood Lancashire FY7 6JQ
REGISTERED NUMBER:	00403877 (England and Wales)
ACCOUNTANTS:	Bishops Chartered Accountants Phoenix Park Blakewater Road Blackburn Lancashire BB1 5BG
BANKERS:	Royal Bank of Scotland 80 Lord Street Fleetwood Lancashire FY7 6JZ

CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR
ON THE UNAUDITED FINANCIAL STATEMENTS OF
ROGER EAVES & SON LIMITED

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Roger Eaves & Son Limited for the year ended 30 September 2018 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the director of Roger Eaves & Son Limited in accordance with the terms of our engagement letter dated 22 August 2014. Our work has been undertaken solely to prepare for your approval the financial statements of Roger Eaves & Son Limited and state those matters that we have agreed to state to the director of Roger Eaves & Son Limited in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Roger Eaves & Son Limited and its director for our work or for this report.

It is your duty to ensure that Roger Eaves & Son Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Roger Eaves & Son Limited. You consider that Roger Eaves & Son Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Roger Eaves & Son Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Bishops
Chartered Accountants
Phoenix Park
Blakewater Road
Blackburn
Lancashire
BB1 5BG

Date:

ROGER EAVES & SON LIMITED (REGISTERED NUMBER: 00403877)**BALANCE SHEET**
30 SEPTEMBER 2018

	Notes	2018 £	£	2017 £	£
FIXED ASSETS					
Tangible assets	3		280,066		278,110
Investments	4		<u>100</u>		<u>100</u>
			280,166		278,210
CURRENT ASSETS					
Debtors	5	8,554		7,241	
Cash at bank		<u>186,383</u>		<u>204,136</u>	
		194,937		211,377	
CREDITORS					
Amounts falling due within one year	6	<u>196,009</u>		<u>203,185</u>	
NET CURRENT (LIABILITIES)/ASSETS			(1,072)		8,192
TOTAL ASSETS LESS CURRENT LIABILITIES			279,094		286,402
CREDITORS					
Amounts falling due after more than one year	7		<u>2,667</u>		-
NET ASSETS			<u>276,427</u>		<u>286,402</u>
CAPITAL AND RESERVES					
Called up share capital			6,100		6,100
Revaluation reserve	8		194,794		194,794
Retained earnings			<u>75,533</u>		<u>85,508</u>
SHAREHOLDERS' FUNDS			<u>276,427</u>		<u>286,402</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2018 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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.
- (b)

BALANCE SHEET - continued
30 SEPTEMBER 2018

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 26 June 2019 and were signed by:

J R Eaves - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2018

1. STATUTORY INFORMATION

Roger Eaves & Son Limited 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.

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	- 20% on cost
Fixtures and fittings	- 20% on cost
Motor vehicles	- 20% on cost

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, 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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2018

3. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 October 2017	417,293	6,687	19,528	1,750	445,258
Additions	-	-	-	11,500	11,500
At 30 September 2018	<u>417,293</u>	<u>6,687</u>	<u>19,528</u>	<u>13,250</u>	<u>456,758</u>
DEPRECIATION					
At 1 October 2017	140,707	6,687	18,704	1,050	167,148
Charge for year	6,619	-	275	2,650	9,544
At 30 September 2018	<u>147,326</u>	<u>6,687</u>	<u>18,979</u>	<u>3,700</u>	<u>176,692</u>
NET BOOK VALUE					
At 30 September 2018	<u>269,967</u>	<u>-</u>	<u>549</u>	<u>9,550</u>	<u>280,066</u>
At 30 September 2017	<u>276,586</u>	<u>-</u>	<u>824</u>	<u>700</u>	<u>278,110</u>

4. FIXED ASSET INVESTMENTS

	Other investments £
COST	
At 1 October 2017 and 30 September 2018	<u>100</u>
NET BOOK VALUE	
At 30 September 2018	<u>100</u>
At 30 September 2017	<u>100</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Other debtors	3,587	2,054
Prepayments and accrued income	<u>4,967</u>	<u>5,187</u>
	<u>8,554</u>	<u>7,241</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Hire purchase contracts	2,667	-
Trade creditors	8,254	13,042
Tax	-	219
Other creditors	22,500	22,500
Roger Eaves Building Ltd	106,612	111,066
Directors' current accounts	55,976	55,358
Accrued expenses	<u>-</u>	<u>1,000</u>
	<u>196,009</u>	<u>203,185</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2018

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

	2018	2017
	£	£
Hire purchase contracts	<u>2,667</u>	<u>-</u>

8. **RESERVES**

	Revaluation reserve £
At 1 October 2017 and 30 September 2018	<u>194,794</u>

9. **RELATED PARTY DISCLOSURES**

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

10. **ULTIMATE CONTROLLING PARTY**

The controlling party is J R Eaves.

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.