

REGISTERED NUMBER: 06222947 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

FOR

ROGERS CORY PARTNERSHIP LIMITED

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FOR THE YEAR ENDED 31 MARCH 2019**

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ROGERS CORY PARTNERSHIP LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2019**

DIRECTORS:

K M Rogers
D Eastall
T R Seymour
D A Hefferland
Mrs L J Green

SECRETARY:

K M Rogers

REGISTERED OFFICE:

The Old School
Old School Road
Hook
Hampshire
RG27 9NJ

REGISTERED NUMBER:

06222947 (England and Wales)

ACCOUNTANTS:

Wettone Matthews Limited
Chartered Certified Accountants
Market House
21 Lenten Street
Alton
GU34 1HG

BALANCE SHEET
31 MARCH 2019

	Notes	2019 £	£	2018 £	£
FIXED ASSETS					
Intangible assets	4		-		-
Tangible assets	5		<u>28,941</u>		<u>38,597</u>
			28,941		38,597
CURRENT ASSETS					
Debtors	6	872,520		813,828	
Cash at bank and in hand		<u>561,054</u>		<u>356,046</u>	
		1,433,574		1,169,874	
CREDITORS					
Amounts falling due within one year	7	<u>267,428</u>		<u>222,852</u>	
NET CURRENT ASSETS			<u>1,166,146</u>		<u>947,022</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			1,195,087		985,619
PROVISIONS FOR LIABILITIES	8		<u>5,499</u>		<u>7,333</u>
NET ASSETS			<u>1,189,588</u>		<u>978,286</u>
CAPITAL AND RESERVES					
Called up share capital	9		84		84
Share premium	10		75,566		75,566
Capital redemption reserve	10		50		50
Retained earnings	10		<u>1,113,888</u>		<u>902,586</u>
SHAREHOLDERS' FUNDS			<u>1,189,588</u>		<u>978,286</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 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 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
31 MARCH 2019

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 Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 6 September 2019 and were signed on its behalf by:

D Eastall - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

1. **STATUTORY INFORMATION**

Rogers Cory Partnership 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.

Turnover

Turnover represents net invoiced sales of goods and services, excluding value added tax, together with an adjustment for amounts recoverable on contracts, where applicable.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2007, is being amortised evenly over its estimated useful life of ten years.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

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.

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2019

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 23 (2018 - 24) .

4. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 April 2018 and 31 March 2019	<u>400,000</u>
AMORTISATION	
At 1 April 2018 and 31 March 2019	<u>400,000</u>
NET BOOK VALUE	
At 31 March 2019	<u>-</u>
At 31 March 2018	<u>-</u>

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2018 and 31 March 2019	<u>10,784</u>	<u>91,824</u>	<u>102,608</u>
DEPRECIATION			
At 1 April 2018	9,020	54,991	64,011
Charge for year	<u>442</u>	<u>9,214</u>	<u>9,656</u>
At 31 March 2019	<u>9,462</u>	<u>64,205</u>	<u>73,667</u>
NET BOOK VALUE			
At 31 March 2019	<u>1,322</u>	<u>27,619</u>	<u>28,941</u>
At 31 March 2018	<u>1,764</u>	<u>36,833</u>	<u>38,597</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Trade debtors	412,678	432,088
Amounts owed by group undertakings	387,549	313,798
Amounts recoverable on contract	71,456	66,170
Other debtors	500	-
Prepayments and accrued income	<u>337</u>	<u>1,772</u>
	<u>872,520</u>	<u>813,828</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2019

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Trade creditors	11,247	17,334
Tax	167,317	128,471
Social security and other taxes	29,061	23,674
VAT	52,326	44,657
Other creditors	-	2
Pension	2,233	821
Accrued expenses	5,244	7,893
	<u>267,428</u>	<u>222,852</u>

8. PROVISIONS FOR LIABILITIES

	2019	2018
	£	£
Deferred tax	<u>5,499</u>	<u>7,333</u>
		Deferred tax
		£
Balance at 1 April 2018		7,333
Movement in the year		(1,834)
Balance at 31 March 2019		<u>5,499</u>

9. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:			2019	2018
Number:	Class:	Nominal value:	£	£
84	Ordinary	£1	<u>84</u>	<u>84</u>

10. RESERVES

	Retained earnings	Share premium	Capital redemption reserve	Totals
	£	£	£	£
At 1 April 2018	902,586	75,566	50	978,202
Profit for the year	696,302			696,302
Dividends	(485,000)			(485,000)
At 31 March 2019	<u>1,113,888</u>	<u>75,566</u>	<u>50</u>	<u>1,189,504</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2019**

11. RELATED PARTY DISCLOSURES

The immediate and ultimate parent undertaking and controlling party is RCP Engineering and Architecture Limited. The registered office of RCP Engineering and Architecture Limited is Market House, 21 Lenten Street, Alton, Hampshire, GU34 1HG.

At the year end the company was owed £387,549 by the parent company.

**CERTIFIED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS
ON THE UNAUDITED FINANCIAL STATEMENTS OF
ROGERS CORY PARTNERSHIP LIMITED**

The following reproduces the text of the report prepared for the directors 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 Directors 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 Rogers Cory Partnership Limited for the year ended 31 March 2019 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 Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/rulebook>.

This report is made solely to the Board of Directors of Rogers Cory Partnership Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Rogers Cory Partnership Limited and state those matters that we have agreed to state to the Board of Directors of Rogers Cory Partnership Limited, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Rogers Cory Partnership 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 profit of Rogers Cory Partnership Limited. You consider that Rogers Cory Partnership 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 Rogers Cory Partnership 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.

Wettone Matthews Limited
Chartered Certified Accountants
Market House
21 Lenten Street
Alton
GU34 1HG

6 September 2019

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.