

HUNT & ROGERS LIMITED

UNAUDITED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2021

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BALANCE SHEET
AS AT 30 APRIL 2021

	Note	2021 £	2020 £
Fixed assets			
Investments	4	450,767	747,349
Current assets			
Debtors: amounts falling due within one year	5	11,803	12,833
Cash at bank and in hand		4,038	5,029
		<u>15,841</u>	<u>17,862</u>
Creditors: amounts falling due within one year	6	(53,730)	(342,527)
Net current liabilities		(37,889)	(324,665)
Net assets		412,878	422,684
Capital and reserves			
Called up share capital	7	12,000	12,000
Profit and loss account	8	400,878	410,684
		<u>412,878</u>	<u>422,684</u>

The directors consider that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The Company has opted not to file the statement of income and retained earnings in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 20 January 2022.

N.T.Harber
Director

The notes on pages 2 to 4 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2021**

1. General information

Hunt & Rogers Limited (the Company) is a private company limited by shares. The Company is incorporated and domiciled in England. The address of its registered office is Forward House, 17 High Street, Henley in Arden, Warwickshire, B95 5AA, which is also the address of its principal place of business.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

2.2 Associates

Investments held in associates are held at cost less impairment.

2.3 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

2.4 Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.5 Financial instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties and loans to related parties.

2.6 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.7 Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2021**

2. Accounting policies (continued)**2.8 Finance costs**

Finance costs are charged to the Statement of Income and Retained Earnings over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount.

2.9 Dividends

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

2.10 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

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

3. Employees

The average monthly number of employees, including directors, during the year was 3 (2020 - 3).

4. Fixed asset investments

	Shares in associated undertaking	Loans to associated undertaking	Total
	£	£	£
Cost or valuation			
At 1 May 2020	250,500	496,849	747,349
Disposals	-	(296,582)	(296,582)
	<hr/>	<hr/>	<hr/>
At 30 April 2021	250,500	200,267	450,767

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2021**

5. Debtors

	2021 £	2020 £
Amounts owed by associated undertakings	11,600	12,700
Other debtors	203	133
	<u>11,803</u>	<u>12,833</u>

6. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	360	261,653
Other creditors	41,329	46,890
Accruals and deferred income	12,041	33,984
	<u>53,730</u>	<u>342,527</u>

7. Share capital

	2021 £	2020 £
Allotted, called up and fully paid		
12,000 (2020 - 12,000) Ordinary shares shares of £1.00 each	<u>12,000</u>	<u>12,000</u>

8. Reserves**Profit and loss account**

Includes all current and prior period distributable retained profits and losses.

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.