

# Rogers Barber Shop Limited

Annual Report and Unaudited Financial Statements  
for the Year Ended 31 August 2023

Houndiscombe Consultants Limited  
T/A Condry Mathias Chartered Accountants  
6 Houndiscombe Road  
Plymouth  
Devon  
PL4 6HH

**Rogers Barber Shop Limited**

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# **Rogers Barber Shop Limited**

## **Company Information**

**Directors** Mr R A Barnes  
Mr D L Barnes

**Company secretary** Mrs V Barnes

**Registered office** 6 Houndiscombe Road  
Plymouth  
Devon  
PL4 6HH

**Accountants** Houndiscombe Consultants Limited  
T/A Condry Mathias Chartered Accountants  
6 Houndiscombe Road  
Plymouth  
Devon  
PL4 6HH

**Chartered Accountants' Report to the Board of Directors on the Preparation of the Unaudited  
Statutory Accounts of  
Rogers Barber Shop Limited  
for the Year Ended 31 August 2023**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Rogers Barber Shop Limited for the year ended 31 August 2023 as set out on pages 3 to 6 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 at <http://www.icaew.com/regulation>.

This report is made solely to the Board of Directors of Rogers Barber Shop Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Rogers Barber Shop Limited and state those matters that we have agreed to state to the Board of Directors of Rogers Barber Shop Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Rogers Barber Shop Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Rogers Barber Shop Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Rogers Barber Shop Limited. You consider that Rogers Barber Shop 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 accounts of Rogers Barber Shop 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 accounts.

.....  
Houndiscombe Consultants Limited  
T/A Condry Mathias Chartered Accountants  
6 Houndiscombe Road  
Plymouth  
Devon  
PL4 6HH

7 March 2024

**Rogers Barber Shop Limited**  
**(Registration number: 04848324)**  
**Balance Sheet as at 31 August 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	2,969	3,454
<b>Current assets</b>			
Stocks	<u>5</u>	40	40
Debtors	<u>6</u>	1,181	376
Cash at bank and in hand		2,330	6,122
		3,551	6,538
<b>Creditors:</b> Amounts falling due within one year	<u>7</u>	(4,925)	(7,167)
<b>Net current liabilities</b>		(1,374)	(629)
<b>Total assets less current liabilities</b>		1,595	2,825
<b>Creditors:</b> Amounts falling due after more than one year	<u>7</u>	(681)	(1,042)
<b>Net assets</b>		<u>914</u>	<u>1,783</u>
<b>Capital and reserves</b>			
Called up share capital		350	350
Retained earnings		564	1,433
<b>Shareholders' funds</b>		<u>914</u>	<u>1,783</u>

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.

For the financial year ending 31 August 2023 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.

Approved and authorised by the Board on 7 March 2024 and signed on its behalf by:

.....  
Mr R A Barnes  
Director

The notes on pages 4 to 6 form an integral part of these financial statements.

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# **Rogers Barber Shop Limited**

## **Notes to the Financial Statements for the Year Ended 31 August 2023**

### **1 General information**

The company is a private company limited by share capital, incorporated in England.

The address of its registered office is:

6 Houndiscombe Road  
Plymouth  
Devon  
PL4 6HH  
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 using the historic cost convention except that as disclosed in the accounting policies certain items are shown at fair value. The financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A- The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

#### **Going concern**

At the end of the year, the company's balance sheet is showing net current liabilities of £353 (2022: £629). Accordingly, the directors has had to consider the basis upon which the accounts have been prepared and determine whether a going concern basis remains appropriate. The accounts have been prepared on a going concern basis as the directors continue to provide financial support when necessary to the company.

#### **Revenue recognition**

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;  
it is probable that future economic benefits will flow to the entity;  
and specific criteria have been met for each of the company's activities.

#### **Tax**

The tax expense for the period comprises current tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

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.

# Rogers Barber Shop Limited

## Notes to the Financial Statements for the Year Ended 31 August 2023

### 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:

Asset class	Depreciation method and rate
Plant and machinery	20% reducing balance

### 3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 3 (2022 - 3).

### 4 Tangible assets

	Fixtures, fittings and equipment £	Total £
<b>Cost or valuation</b>		
At 1 September 2022	8,535	8,535
Additions	258	258
At 31 August 2023	8,793	8,793
<b>Depreciation</b>		
At 1 September 2022	5,081	5,081
Charge for the year	743	743
At 31 August 2023	5,824	5,824
<b>Carrying amount</b>		
At 31 August 2023	2,969	2,969
At 31 August 2022	3,454	3,454

### 5 Stocks

	2023 £	2022 £
Other inventories	40	40



# Rogers Barber Shop Limited

## Notes to the Financial Statements for the Year Ended 31 August 2023

### 6 Debtors

	2023 £	2022 £
Prepayments	410	376
Other debtors	771	-
	<u>1,181</u>	<u>376</u>

### 7 Creditors

#### Creditors: amounts falling due within one year

	Note	2023 £	2022 £
<b>Due within one year</b>			
Loans and borrowings		361	353
Taxation and social security		4,418	4,346
Accruals and deferred income		146	372
Other creditors		-	2,096
		<u>4,925</u>	<u>7,167</u>

	2023 £	2022 £
<b>Current loans and borrowings</b>		
Bank borrowings	<u>361</u>	<u>353</u>

#### Creditors: amounts falling due after more than one year

	Note	2023 £	2022 £
<b>Due after one year</b>			
Loans and borrowings		<u>681</u>	<u>1,042</u>

### 8 Related party transactions

During the year the company made cash advances of £32,107 to the directors, £28,596 of this amount repaid during the year and the balance outstanding at 31 August 2023 was £768 (2022: £2,098 creditor).

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.