

**REGISTERED NUMBER: 10947275 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2022  
FOR  
VIDA ROGERS (BARGOED) LTD**

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FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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**VIDA ROGERS (BARGOED) LTD (REGISTERED NUMBER: 10947275)**

**STATEMENT OF FINANCIAL POSITION  
30 SEPTEMBER 2022**

	Notes	30/9/22 £	£	30/9/21 £	£
<b>FIXED ASSETS</b>					
Property, plant and equipment	4		4,237		4,483
<b>CURRENT ASSETS</b>					
Inventories		69,996		76,632	
Debtors	5	88,899		83,217	
Cash at bank and in hand		<u>10,931</u>		<u>3,474</u>	
		169,826		163,323	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>149,187</u>		<u>136,571</u>	
<b>NET CURRENT ASSETS</b>			<u>20,639</u>		<u>26,752</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			24,876		31,235
<b>PROVISIONS FOR LIABILITIES</b>			<u>193</u>		<u>98</u>
<b>NET ASSETS</b>			<u>24,683</u>		<u>31,137</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	8		10		10
Retained earnings			<u>24,673</u>		<u>31,127</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>24,683</u>		<u>31,137</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2022 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
- (b) 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.

The notes form part of these financial statements

**VIDA ROGERS (BARGOED) LTD (REGISTERED NUMBER: 10947275)**

**STATEMENT OF FINANCIAL POSITION - continued**  
**30 SEPTEMBER 2022**

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 and authorised for issue on 29 June 2023 and were signed on its behalf by:

Mr RD Connick - Director

The notes form part of these financial statements

**VIDA ROGERS (BARGOED) LTD (REGISTERED NUMBER: 10947275)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

**1. STATUTORY INFORMATION**

Vida Rogers (Bargoed) Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address are as below:

**Registered number:** 10947275

**Registered office:** 14 Gelliwastad Road  
Pontypridd  
Rhondda Cynon Taf  
CF37 2BW

**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.

The COVID-19 pandemic has continued throughout 2021. The resulting impact of the virus on the operations and measures taken by the company to contain the virus has not negatively affected the financial results in the reporting period.

As a result of the retained financial reserves of the company and the continuation of operations, the company has continued to trade profitably.

The company director has assessed the financial impact of the current pandemic on the company. With the ongoing financial support of the government, the company funders and its director, as well as the continuation of operations, it is considered that the company has sufficient resources to continue as a going concern.

The financial statements have, therefore been prepared on a going concern basis.

**Turnover**

Revenue is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

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

Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

**Stocks**

Inventories are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**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 statement of financial position date.

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

**2. ACCOUNTING POLICIES - continued**

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 5 (2021 - 5) .

**4. PROPERTY, PLANT AND EQUIPMENT**

	<b>Plant and machinery etc £</b>
<b>COST</b>	
At 1 October 2021	10,003
Additions	<u>737</u>
At 30 September 2022	<u><b>10,740</b></u>
<b>DEPRECIATION</b>	
At 1 October 2021	5,520
Charge for year	<u>983</u>
At 30 September 2022	<u><b>6,503</b></u>
<b>NET BOOK VALUE</b>	
At 30 September 2022	<u><u><b>4,237</b></u></u>
At 30 September 2021	<u><u><b>4,483</b></u></u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>30/9/22 £</b>	<b>30/9/21 £</b>
Trade debtors	<b>84,471</b>	76,077
Other debtors	<u><b>4,428</b></u>	<u>7,140</u>
	<u><u><b>88,899</b></u></u>	<u><u><b>83,217</b></u></u>

**VIDA ROGERS (BARGOED) LTD (REGISTERED NUMBER: 10947275)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>30/9/22</b>	<b>30/9/21</b>
	<b>£</b>	<b>£</b>
Trade creditors	<b>74,931</b>	82,375
Taxation and social security	<b>45,647</b>	31,508
Other creditors	<b>28,609</b>	22,688
	<b><u>149,187</u></b>	<b><u>136,571</u></b>

Included within "Other Creditors" are amounts owed to other associated companies within the group. Such amounts total £17,775 (2021 £10,803) and are repayable on demand. No interest has been charged on these amounts.

**7. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	<b>30/9/22</b>	<b>30/9/21</b>
	<b>£</b>	<b>£</b>
Within one year	<b>427</b>	427
Between one and five years	<b>427</b>	1,024
	<b><u>854</u></b>	<b><u>1,451</u></b>

**8. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	<b>30/9/22</b>	<b>30/9/21</b>
			<b>£</b>	<b>£</b>
10	Ordinary	1	<b><u>10</u></b>	<b><u>10</u></b>

**9. ULTIMATE CONTROLLING PARTY**

Vida Rogers Holdings Limited controlled Vida Rogers (Bargoed) Limited, throughout the period under review, by virtue of its 100% shareholding.

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.