

Registration number: 00428970

# A Rowlands & Sons (Broughton) Ltd

Unaudited Abbreviated Accounts

for the Year Ended 31 October 2016

Glyn Hewitt  
Network House  
St Ives Way  
Sandycroft  
Flintshire  
CH5 2QS

WEDNESDAY



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COMPANIES HOUSE

**A Rowlands & Sons (Broughton) Ltd**  
**Contents**

Accountants' Report	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	3 to 4

The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**Chartered Accountants' Report to the Board of Directors on the Preparation of the  
Unaudited Statutory Accounts of  
A Rowlands & Sons (Broughton) Ltd  
for the Year Ended 31 October 2016**

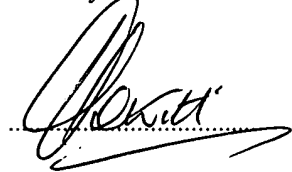
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of A Rowlands & Sons (Broughton) Ltd for the year ended 31 October 2016 set out on pages XX from the company's accounting records and from information and explanations you have given 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 [icaew.com/membershandbook](http://icaew.com/membershandbook).

This report is made solely to the Board of Directors of A Rowlands & Sons (Broughton) Ltd, 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 A Rowlands & Sons (Broughton) Ltd and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than A Rowlands & Sons (Broughton) Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that A Rowlands & Sons (Broughton) Ltd 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 A Rowlands & Sons (Broughton) Ltd. You consider that A Rowlands & Sons (Broughton) Ltd 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 A Rowlands & Sons (Broughton) Ltd. 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.



Glyn Hewitt  
Network House  
St Ives Way  
Sandycroft  
Flintshire  
CH5 2QS

Date: 24.02.2017

**A Rowlands & Sons (Broughton) Ltd**  
**(Registration number: 00428970)**  
**Abbreviated Balance Sheet as at 31 October 2016**

	Note	2016 £	2015 £
<b>Fixed assets</b>			
Tangible assets	2	100,000	100,000
<b>Current assets</b>			
Debtors		79,605	76,731
Creditors: Amounts falling due within one year		<u>(4,561)</u>	<u>(3,269)</u>
Net current assets		<u>75,044</u>	<u>73,462</u>
Total assets less current liabilities		175,044	173,462
Accruals and deferred income		<u>(355)</u>	<u>(355)</u>
Net assets		<u><u>174,689</u></u>	<u><u>173,107</u></u>
<b>Capital and reserves</b>			
Called up share capital	3	2,002	2,002
Revaluation reserve		99,188	99,188
Other reserves		1,969	1,969
Profit and loss account		<u>71,530</u>	<u>69,948</u>
Shareholders funds		<u><u>174,689</u></u>	<u><u>173,107</u></u>

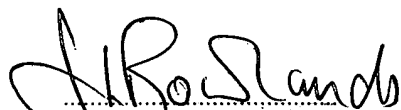
For the year ending 31 October 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 23 Feb 2017 and signed on its behalf by:

  
 Mr J.L Rowlands  
 Director

The notes on pages 3 to 4 form an integral part of these financial statements.

**A Rowlands & Sons (Broughton) Ltd**  
**Notes to the Abbreviated Accounts**

**1 Accounting policies**

**Basis of preparation**

The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets and in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE) (effective January 2015).

**2 Fixed assets**

	<b>Tangible assets</b> £	<b>Total</b> £
<b>Cost</b>		
At 1 November 2015	<u>147,515</u>	<u>147,515</u>
At 31 October 2016	<u>147,515</u>	<u>147,515</u>
<b>Depreciation</b>		
At 1 November 2015	<u>47,515</u>	<u>47,515</u>
At 31 October 2016	<u>47,515</u>	<u>47,515</u>
<b>Net book value</b>		
At 31 October 2016	<u><u>100,000</u></u>	<u><u>100,000</u></u>
At 31 October 2015	<u><u>100,000</u></u>	<u><u>100,000</u></u>

**3 Share capital**

**Allotted, called up and fully paid shares**

	<b>2016</b>		<b>2015</b>	
	No.	£	No.	£
Ordinary of £1 each	<u>2,002</u>	<u>2,002</u>	<u>2,002</u>	<u>2,002</u>

**A Rowlands & Sons (Broughton) Ltd**  
**Notes to the Abbreviated Accounts**

**4 Related party transactions**

**Transactions with directors**

	At 1 November 2015 £	Advances to directors £	Repayments by director £	Other payments made to company by director £	At 31 October 2016 £
<b>2016</b>					
<b>Mr JL Rowlands</b>					
Current account	2,165	-	-	1,000	3,165

	At 1 November 2014 £	Advances to directors £	Repayments by director £	Other payments made to company by director £	At 31 October 2015 £
<b>2015</b>					
<b>Mr JL Rowlands</b>					
Current account	1,165	-	-	1,000	2,165

**5 Control**

The directors are the controlling party by virtue of their controlling shareholding in the company.