

**Unaudited Financial Statements**  
**for the Year Ended 31st March 2021**  
**for**  
**Rowlinson Commercial & Industrial**  
**Services Ltd**

**Rowlinson Commercial & Industrial  
Services Ltd (Registered number: 11271613)**

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for the year ended 31st March 2021**

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**Rowlinson Commercial & Industrial  
Services Ltd**

**Company Information  
for the year ended 31st March 2021**

**DIRECTOR:** Mr T J Rowlinson

**REGISTERED OFFICE:** 4 Dillistone Court Crunch Croft  
Sturmer  
Haverhill  
Suffolk  
CB9 7YX

**REGISTERED NUMBER:** 11271613 (England and Wales)

**ACCOUNTANTS:** TWR Accountants  
The Old Registrars  
57a High Street  
Brandon  
Suffolk  
IP27 0AU

**Rowlinson Commercial & Industrial  
Services Ltd (Registered number: 11271613)**

**Balance Sheet  
31st March 2021**

	Notes	2021 £	£	2020 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		4,000		6,000
Tangible assets	5		<u>13,915</u>		<u>15,467</u>
			<b>17,915</b>		<b>21,467</b>
<b>CURRENT ASSETS</b>					
Stocks		150		-	
Debtors	6	14,925		14,790	
Cash at bank and in hand		<u>4,782</u>		<u>963</u>	
		<b>19,857</b>		<b>15,753</b>	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>36,284</u>		<u>26,221</u>	
<b>NET CURRENT LIABILITIES</b>			<b>(16,427)</b>		<b>(10,468)</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>1,488</b>		<b>10,999</b>
<b>CREDITORS</b>					
Amounts falling due after more than one year	8		<u>656</u>		<u>3,281</u>
<b>NET ASSETS</b>			<b>832</b>		<b>7,718</b>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>732</u>		<u>7,618</u>
			<b>832</b>		<b>7,718</b>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2021 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- 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.

**Rowlinson Commercial & Industrial  
Services Ltd (Registered number: 11271613)**

**Balance Sheet - continued**  
**31st March 2021**

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 director and authorised for issue on 28th November 2021 and were signed by:

Mr T J Rowlinson - Director

**Notes to the Financial Statements  
for the year ended 31st March 2021**

**1. STATUTORY INFORMATION**

Rowlinson Commercial & Industrial Services Ltd 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 is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 0, is being amortised evenly over its estimated useful life of nil 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.

Plant and machinery	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance

**Stocks**

Stocks 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 balance sheet date.

**Notes to the Financial Statements - continued  
for the year ended 31st March 2021**

**2. ACCOUNTING POLICIES - continued**

**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.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**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 2 (2020 - 2) .

**4. INTANGIBLE FIXED ASSETS**

	<b>Goodwill</b>
	<b>£</b>
<b>COST</b>	
At 1st April 2020 and 31st March 2021	<u>10,000</u>
<b>AMORTISATION</b>	
At 1st April 2020	4,000
Charge for year	<u>2,000</u>
At 31st March 2021	<u>6,000</u>
<b>NET BOOK VALUE</b>	
At 31st March 2021	<u>4,000</u>
At 31st March 2020	<u>6,000</u>

**Notes to the Financial Statements - continued  
for the year ended 31st March 2021**

**5. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Motor vehicles £	Totals £
<b>COST</b>			
At 1st April 2020	15,691	11,583	27,274
Additions	736	2,833	3,569
Disposals	<u>(1,063)</u>	-	<u>(1,063)</u>
At 31st March 2021	<u>15,364</u>	<u>14,416</u>	<u>29,780</u>
<b>DEPRECIATION</b>			
At 1st April 2020	6,739	5,068	11,807
Charge for year	2,301	2,337	4,638
Eliminated on disposal	<u>(580)</u>	-	<u>(580)</u>
At 31st March 2021	<u>8,460</u>	<u>7,405</u>	<u>15,865</u>
<b>NET BOOK VALUE</b>			
At 31st March 2021	<u>6,904</u>	<u>7,011</u>	<u>13,915</u>
At 31st March 2020	<u>8,952</u>	<u>6,515</u>	<u>15,467</u>

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

	2021 £	2020 £
Trade debtors	2,850	13,518
Directors' current accounts	8,056	-
Tax	2,300	-
Prepayments	<u>1,719</u>	<u>1,272</u>
	<u>14,925</u>	<u>14,790</u>

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

	2021 £	2020 £
Bank loans and overdrafts	13,110	2,958
Hire purchase contracts	2,625	2,625
Trade creditors	1,609	1,624
Tax	10,432	11,940
Social security and other taxes	146	25
VAT	7,366	5,142
Other creditors	14	-
Directors' current accounts	-	979
Accrued expenses	<u>982</u>	<u>928</u>
	<u>36,284</u>	<u>26,221</u>

**Rowlinson Commercial & Industrial  
Services Ltd (Registered number: 11271613)**

**Notes to the Financial Statements - continued  
for the year ended 31st March 2021**

**8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	<b>2021</b>	2020
	£	£
Hire purchase contracts	<u>656</u>	<u>3,281</u>

**9. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 31st March 2021 and 31st March 2020:

	<b>2021</b>	2020
	£	£
<b>Mr T J Rowlinson</b>		
Balance outstanding at start of year	(979)	(705)
Amounts advanced	47,035	55,726
Amounts repaid	(38,000)	(56,000)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>8,056</u>	<u>(979)</u>

Interest has been charged on this overdrawn balance at the HMRC Official rate of 2.5%.

**10. ULTIMATE CONTROLLING PARTY**

The controlling party is Mr T J Rowlinson.

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.