

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2020

FOR

A. J. ROWLSTONE LTD

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for the Year Ended 31 January 2020

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A. J. ROWLSTONE LTD
COMPANY INFORMATION
for the Year Ended 31 January 2020

DIRECTOR: Mr A J Rowlstone

REGISTERED OFFICE: 19 Abbots Business Park
Primrose Hill
Kings Langley
Hertfordshire
WD4 8FR

REGISTERED NUMBER: 11136040 (England and Wales)

ACCOUNTANTS: Beyond Accounting Limited
19 Abbots Business Park
Primrose Hill
Kings Langley
Hertfordshire
WD4 8FR

BALANCE SHEET
31 January 2020

	Notes	31.1.20 £	31.1.19 £
CURRENT ASSETS			
Debtors	4	626	7,709
Cash at bank and in hand		<u>100</u>	<u>633</u>
		726	8,342
CREDITORS			
Amounts falling due within one year	5	<u>15,415</u>	<u>6,654</u>
NET CURRENT (LIABILITIES)/ASSETS		<u>(14,689)</u>	<u>1,688</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		(14,689)	1,688
CREDITORS			
Amounts falling due after more than one year	6	<u>472</u>	<u>-</u>
NET (LIABILITIES)/ASSETS		<u>(15,161)</u>	<u>1,688</u>
CAPITAL AND RESERVES			
Called up share capital		100	100
Retained earnings		<u>(15,261)</u>	<u>1,588</u>
SHAREHOLDERS' FUNDS		<u>(15,161)</u>	<u>1,688</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2020 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) 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.
- (b)

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 4 November 2020 and were signed by:

Mr A J Rowstone - Director

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 January 2020

1. STATUTORY INFORMATION

A. J. Rowstone 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.

At the balance sheet date, the company's liabilities exceeded its assets. The company has received assurance from the director that they will continue to give financial support to the company for twelve months from the date of signing these financial statements.

On this basis, the director consider it appropriate to prepare the accounts on a going concern basis. However, should the financial support mentioned above not be forthcoming, the going concern basis used in preparing the company's accounts may be invalid and adjustments would have to be made to provide for any further liabilities which may arise. The accounts do not include any adjustments to the company's liabilities that might be necessary should this basis not continue to be appropriate.

Turnover

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

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.

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2019 - 1) .

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 January 2020

4.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.1.20	31.1.19
		£	£
	Trade debtors	-	7,709
	Taxation	594	-
	Value added tax	32	-
		<u>626</u>	<u>7,709</u>
5.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.1.20	31.1.19
		£	£
	Bank loans and overdrafts	2,284	-
	Trade creditors	-	878
	Taxation	-	2,840
	Value added tax	-	201
	Directors' current accounts	12,610	1,715
	Accruals	521	1,020
		<u>15,415</u>	<u>6,654</u>
6.	CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	31.1.20	31.1.19
		£	£
	Bank loans - 1-2 years	288	-
	Bank loans - 2-5 years	184	-
		<u>472</u>	<u>-</u>

CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE DIRECTOR
ON THE UNAUDITED FINANCIAL STATEMENTS OF
A. J. ROWLSTONE LTD

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of A. J. Rowlstone Ltd for the year ended 31 January 2020 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/rulebook>.

This report is made solely to the director of A. J. Rowlstone Ltd in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of A. J. Rowlstone Ltd and state those matters that we have agreed to state to the director of A. J. Rowlstone Ltd in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that A. J. Rowlstone Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of A. J. Rowlstone Ltd. You consider that A. J. Rowlstone 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 financial statements of A. J. Rowlstone 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 financial statements.

Beyond Accounting Limited
19 Abbots Business Park
Primrose Hill
Kings Langley
Hertfordshire
WD4 8FR

4 November 2020

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.