

Shaw & Roughley Limited

Filleted Unaudited Financial Statements
for the Year Ended 31 December 2022

Abrams Ashton Ltd
Chartered Accountants
7 Waterside Court
St. Helens
Merseyside
WA9 1UA

Shaw & Roughley Limited

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Shaw & Roughley Limited

Company Information

Director Mr C R Roughley

Company secretary Mr N Roughley

Registered office 31 Pinewood Road
Burtonwood
Warrington
Cheshire
WA5 4NA

Accountants Abrams Ashton Ltd
Chartered Accountants
7 Waterside Court
St. Helens
Merseyside
WA9 1UA

**Chartered Accountants' Report to the Director on the Preparation of the Unaudited
Statutory Accounts of
Shaw & Roughley Limited
for the Year Ended 31 December 2022**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Shaw & Roughley Limited for the year ended 31 December 2022 as set out on pages 3 to 7 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 Shaw & Roughley 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 Shaw & Roughley Limited and state those matters that we have agreed to state to the Board of Directors of Shaw & Roughley 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 Shaw & Roughley Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Shaw & Roughley 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 loss of Shaw & Roughley Limited. You consider that Shaw & Roughley 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 Shaw & Roughley 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.

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Abrams Ashton Ltd
Chartered Accountants
7 Waterside Court
St. Helens
Merseyside
WA9 1UA

18 December 2023

Shaw & Roughley Limited
(Registration number: 05660469)
Balance Sheet as at 31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	<u>4</u>	13,715	18,288
Current assets			
Stocks		545	620
Debtors	<u>5</u>	22,650	25,908
Cash at bank and in hand		19,992	7,716
		43,187	34,244
Creditors: Amounts falling due within one year	<u>6</u>	(47,838)	(39,070)
Net current liabilities		(4,651)	(4,826)
Total assets less current liabilities		9,064	13,462
Provisions for liabilities		(2,606)	(3,475)
Net assets		6,458	9,987
Capital and reserves			
Called up share capital		1	1
Retained earnings		6,457	9,986
Shareholders' funds		6,458	9,987

For the financial year ending 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's 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 director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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. As permitted by section 444 (5A) of the Companies Act 2006, the director has not delivered to the registrar a copy of the Profit and Loss Account.

Shaw & Roughley Limited
(Registration number: 05660469)
Balance Sheet as at 31 December 2022

Approved and authorised by the director on 18 December 2023

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Mr C R Roughley
Director

Shaw & Roughley Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 December 2022

1 General information

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

The address of its registered office is:

31 Pinewood Road
Burtonwood
Warrington
Cheshire
WA5 4NA

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 in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value. The financial statements are prepared in sterling, which is the functional currency of the entity.

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.

Tax

The tax expense for the period comprises deferred 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.

Deferred tax is recognised in respect of all timing differences between taxable profits and profits reported in the financial statements.

Unrelieved tax losses and other deferred tax assets are recognised when it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference.

Tangible assets

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Shaw & Roughley Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 December 2022

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
Motor vehicles	25% reducing balance
Computer equipment	33% straight line
Fixtures, fitting & equipment	20% reducing balance

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first-in, first-out (FIFO) method.

Defined contribution pension obligation

Contributions to defined contribution plans are recognised as employee benefit expense when they are due.

3 Staff numbers

The average number of persons employed by the company (including the director) during the year, was 2 (2021 - 2).

Shaw & Roughley Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 December 2022

4 Tangible assets

	Fixtures, fittings and equipment £	Computer equipment £	Motor vehicles £	Total £
Cost or valuation				
At 1 January 2022	604	820	35,185	36,609
At 31 December 2022	604	820	35,185	36,609
Depreciation				
At 1 January 2022	570	820	16,931	18,321
Charge for the year	9	-	4,564	4,573
At 31 December 2022	579	820	21,495	22,894
Carrying amount				
At 31 December 2022	25	-	13,690	13,715
At 31 December 2021	34	-	18,254	18,288

5 Debtors

	2022 £	2021 £
Current		
Trade debtors	18,010	22,170
Other debtors	4,640	3,738
	22,650	25,908

6 Creditors

Creditors: amounts falling due within one year

	2022 £	2021 £
Due within one year		
Trade creditors	183	2,676
Other creditors	47,655	36,394
	47,838	39,070

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.