

**ABBREVIATED UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2013**  
**FOR**  
**ROWLAND FISH & POULTRY LIMITED**

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**for the year ended 30 SEPTEMBER 2013**

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**ROWLAND FISH & POULTRY LIMITED**

**COMPANY INFORMATION**

**for the year ended 30 SEPTEMBER 2013**

**DIRECTOR:** C D Rowland

**SECRETARY:** Miss J Corby

**REGISTERED OFFICE:** Chester House  
Lloyd Drive  
Cheshire Oaks Business Park  
Ellesmere Port  
Cheshire  
CH65 9HQ

**REGISTERED NUMBER:** 01282995 (England and Wales)

**ACCOUNTANTS:** Morris & Co  
Chester House Lloyd Drive  
Cheshire Oaks Business Park  
Ellesmere Port  
Cheshire  
CH65 9HQ

**ABBREVIATED BALANCE SHEET  
30 SEPTEMBER 2013**

	Notes	2013 £	£	2012 £	£
<b>FIXED ASSETS</b>					
Tangible assets	2		9,713		13,186
<b>CURRENT ASSETS</b>					
Stocks		22,038		16,859	
Debtors		41,043		45,492	
Cash at bank and in hand		<u>2,633</u>		<u>11</u>	
		65,714		62,362	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>87,801</u>		<u>80,134</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(22,087)</u>		<u>(17,772)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>(12,374)</u>		<u>(4,586)</u>
<b>PROVISIONS FOR LIABILITIES</b>			<u>790</u>		<u>1,073</u>
<b>NET LIABILITIES</b>			<u>(13,164)</u>		<u>(5,659)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	3		50		50
Profit and loss account			<u>(13,214)</u>		<u>(5,709)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(13,164)</u>		<u>(5,659)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2013 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
- (a) 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
- (b) 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 abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 10 March 2014 and were signed by:

C D Rowland - Director

**NOTES TO THE ABBREVIATED ACCOUNTS  
for the year ended 30 SEPTEMBER 2013****1. ACCOUNTING POLICIES****Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax.

**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
Computer equipment	- 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.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

**Going concern**

The company is reliant on the continuing support of the director whose interest in the company as at 30 September 2013 was £27,000.

**2. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 October 2012	203,785
Disposals	(10,300)
At 30 September 2013	<u>193,485</u>
<b>DEPRECIATION</b>	
At 1 October 2012	190,599
Charge for year	2,812
Eliminated on disposal	(9,639)
At 30 September 2013	<u>183,772</u>
<b>NET BOOK VALUE</b>	
At 30 September 2013	<u>9,713</u>
At 30 September 2012	<u>13,186</u>

**3. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2013 £	2012 £
50	Ordinary	£1	<u>50</u>	<u>50</u>

**CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR  
ON THE UNAUDITED FINANCIAL STATEMENTS OF  
ROWLAND FISH & POULTRY LIMITED**

**The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to three) have been prepared.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Rowland Fish & Poultry Limited for the year ended 30 September 2013 which comprise the Profit and Loss Account, the 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 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 director of Rowland Fish & Poultry Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Rowland Fish & Poultry Limited and state those matters that we have agreed to state to the director of Rowland Fish & Poultry Limited 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 the company and its director for our work or for this report.

It is your duty to ensure that Rowland Fish & Poultry Limited 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 Rowland Fish & Poultry Limited. You consider that Rowland Fish & Poultry 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 financial statements of Rowland Fish & Poultry 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 financial statements.

Morris & Co  
Chester House Lloyd Drive  
Cheshire Oaks Business Park  
Ellesmere Port  
Cheshire  
CH65 9HQ

10 March 2014