

REGISTERED NUMBER: 00457435 (England and Wales)

**S. Rostron Limited**

**Unaudited Financial Statements for the Year Ended 31 December 2016**

Advance Chartered Accountants  
71/73 Houghton Street  
Southport  
Merseyside  
PR9 0PR

THURSDAY



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28/09/2017  
COMPANIES HOUSE

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for the Year Ended 31 December 2016**

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**S. Rostron Limited**

**Company Information  
for the Year Ended 31 December 2016**

**DIRECTORS:**

Mr B A Rostron  
Mr B Rostron  
Mrs A G S Rostron

**REGISTERED OFFICE:**

121 Church Road  
Formby  
Liverpool  
Merseyside  
L37 3ND

**REGISTERED NUMBER:**

00457435 (England and Wales)

**ACCOUNTANTS:**

Advance Chartered Accountants  
71/73 Hoghton Street  
Southport  
Merseyside  
PR9 0PR

**S. Rostron Limited (Registered number: 00457435)**

**Balance Sheet**  
**31 December 2016**

	Notes	2016 £	2015 £
<b>FIXED ASSETS</b>			
Tangible assets	4	507,636	509,056
<b>CURRENT ASSETS</b>			
Stocks		172,959	147,337
Debtors	5	27,433	31,657
Cash at bank and in hand		282,408	373,016
		<u>482,800</u>	<u>552,010</u>
<b>CREDITORS</b>			
Amounts falling due within one year	6	<u>52,989</u>	<u>66,625</u>
<b>NET CURRENT ASSETS</b>		<u>429,811</u>	<u>485,385</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><u>937,447</u></u>	<u><u>994,441</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		15,175	15,175
Capital redemption reserve		9,825	9,825
Retained earnings		<u>912,447</u>	<u>969,441</u>
<b>SHAREHOLDERS' FUNDS</b>		<u><u>937,447</u></u>	<u><u>994,441</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2016 in accordance with Section 476 of the Companies Act 2006.

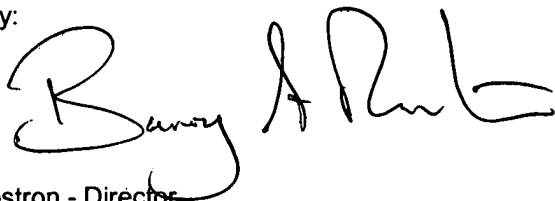
The directors acknowledge their responsibilities for:

- 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.

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 27 September 2017 and were signed on its behalf by:



Mr B Rostron - Director

The notes form part of these financial statements

## **S. Rostron Limited**

### **Notes to the Financial Statements for the Year Ended 31 December 2016**

#### **1. STATUTORY INFORMATION**

S. Rostron Limited 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 the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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.

##### **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	- 10% on cost
Fixtures and fittings	- 10% on cost
Motor vehicles	- 20% on cost

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

##### **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.

##### **Investment properties**

Investment properties are included at original cost and not market value, the Directors consider that the additional cost of providing the necessary valuations would outweigh the benefit achieved.

No amortisation or depreciation is provided in respect of freehold investment properties and leasehold investment properties with over 20 years to expiry, in accordance with Statement of Standard Accounting Practice 19: "Accounting for investment properties". This treatment is contrary to the requirements of the Companies Act 2006 to provide for depreciation but is considered necessary to ensure the financial statements give a true and fair view. Depreciation is only one of the factors reflected at the balance sheet date valuation and the amount that might otherwise have been shown cannot be separately identified or quantified.

#### **3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 6.

# S. Rostron Limited

## Notes to the Financial Statements - continued for the Year Ended 31 December 2016

### 4. TANGIBLE FIXED ASSETS

	Freehold property £	Ground Rents £	Plant and machinery £
<b>COST</b>			
At 1 January 2016 and 31 December 2016	465,725	40,962	6,018
<b>DEPRECIATION</b>			
At 1 January 2016	-	-	6,018
Charge for year	-	-	-
At 31 December 2016	-	-	6,018
<b>NET BOOK VALUE</b>			
At 31 December 2016	465,725	40,962	-
At 31 December 2015	465,725	40,962	-
	<b>Fixtures and fittings £</b>	<b>Motor vehicles £</b>	<b>Totals £</b>
<b>COST</b>			
At 1 January 2016 and 31 December 2016	14,652	32,906	560,263
<b>DEPRECIATION</b>			
At 1 January 2016	14,652	30,537	51,207
Charge for year	-	1,420	1,420
At 31 December 2016	14,652	31,957	52,627
<b>NET BOOK VALUE</b>			
At 31 December 2016	-	949	507,636
At 31 December 2015	-	2,369	509,056

Included in land and buildings, at a capitalised value of £40,962, are ground rents which are not depreciated.

### 5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016 £	2015 £
Trade debtors	12,648	16,232
VAT	5,920	3,863
Prepayments	8,865	11,562
	<u>27,433</u>	<u>31,657</u>

## **S. Rostron Limited**

### **Notes to the Financial Statements - continued for the Year Ended 31 December 2016**

#### **6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2016	2015
	£	£
Trade creditors	16,809	29,315
Amounts owed to group undertakings	2,328	2,328
Social security and other taxes	4,775	1,623
Other creditors	-	3,331
Directors' current accounts	23,524	24,585
Accrued expenses	5,553	5,443
	<u>52,989</u>	<u>66,625</u>

#### **7. RELATED PARTY DISCLOSURES**

The company was under the control of Mr Barry Rostron throughout the financial year. Mr B Rostron is the majority shareholder.

During the year Mr B Rostron, a director of the company, lived in the company's house rent free, but has paid tax on the benefit.

At the year end £2,328 was owing to New Day Building Materials Limited, a wholly owned subsidiary.

## **S. Rostron Limited**

**Notes wholly REPLACED  
and/or accounting policies totally IGNORED  
and/or accounting policies with text REPLACED  
by user's choice on client screen entries  
for the Year Ended 31 December 2016**

No notes have been replaced completely by user entries.

The following standard accounting policy has been IGNORED as a result of user choice DESPITE THE EXISTENCE OF RELEVANT ACCOUNTING ENTRIES.

### **HIRE PURCHASE AND LEASING COMMITMENTS**

None of the standard accounting policies has been replaced.

PLEASE CHECK THAT THIS CHOICE IS CORRECT - all changes that would automatically be made to notes generated by IRIS as a result of posting amendments etc WILL NOT BE AMENDED where REPLACEMENT notes have been selected.

The following accounting policy has been selected by user entry. However it is not required in accordance with The Companies, Partnerships and Groups (Accounts and Reports) Regulations 2015.

### **FOREIGN CURRENCIES**

PLEASE CHECK THAT THIS CHOICE IS CORRECT.