

Ron Darch & Sons Co Limited
Abridged and unaudited financial statements
for the year ended 31 May 2023

Registered number: 01702395

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Ron Darch & Sons Co Limited
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for the year ended 31 May 2023

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Ron Darch & Sons Co Limited

Company information

Directors

S R Andrew
C J Belsham
K J Shortland (Appointed 2 October 2023)

Registered office

NWF Group Plc
Wardle
Nantwich
Cheshire
England
CW5 6BP

Ron Darch & Sons Co Limited

Directors' report for the year ended 31 May 2023

The Directors present their report together with the unaudited financial statements of the Company for the year ended 31 May 2023.

Directors

The Directors who served during the year and up to the date of signing the financial statements (except as stated) were as follows:

S R Andrew

C J Belsham

K J Shortland (Appointed 2 October 2023)

Statement of Directors' responsibilities in respect of the financial statements

The Directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulation.

Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have prepared the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards, comprising FRS 101 "Reduced Disclosure Framework", and applicable law). Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of the profit or loss of the Company for that period. In preparing the financial statements, the Directors are required to:

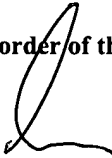
- select suitable accounting policies and then apply them consistently;
- state whether applicable United Kingdom Accounting Standards, comprising FRS 101, have been followed, subject to any material departures disclosed and explained in the financial statements;
- make judgements and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Directors are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006.

This report was approved by the board on 30 October 2023, and has been prepared in accordance with the small companies regime of the Companies Act 2006.

By order of the Board



S R Andrew
Director
30 October 2023

Registered number: 01702395

Ron Darch & Sons Co Limited

Balance sheet as at 31 May 2023

	Note	31 May 2023 £'000	31 May 2023 £'000	31 May 2022 £'000	31 May 2022 £'000
Current assets					
Trade and other receivables	2	2,596		2,596	
		2,596		2,596	
Net current assets			2,596		2,596
Total assets less current liabilities			2,596		2,596
Net assets			2,596		2,596
Equity					
Called up share capital	3		-		-
Retained earnings			2,596		2,596
Total shareholders' funds			2,596		2,596

For the year ending 31 May 2023 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- the members have not required the Company to obtain an audit of its accounts for the period in accordance with section 476;
- the Directors acknowledge their responsibilities for complying with the requirement of the Act with respect to accounting records and the preparation of accounts;
- these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime of the Companies Act 2006;
- all of the Company's members have consented to the preparation of abridged accounts in accordance with Section 444(2A) of the Companies Act 2006.

The accounts were approved by the Board of Directors on 30 October 2023 and were signed on its behalf by:



K J Shortland
Director

Ron Darch & Sons Co Limited

Notes to the financial statements for the year ended 31 May 2023

1 Accounting policies

General information

Ron Darch & Sons Co Limited ("the Company") is a private company limited by shares and is incorporated (Company number: 01702395) and domiciled in the UK. The address of its registered office is Wardle, Nantwich, Cheshire CW5 6BP.

Basis of preparation

The financial statements have been prepared on a historical cost basis and in accordance with the Companies Act 2006. The financial statements are presented in Sterling except when otherwise indicated.

Results and dividends

The Company did not trade during the year. No dividends were paid during the year.

Exemption from consolidation

The Company is a wholly owned subsidiary of NWF Group plc, whose group financial statements are publicly available. Accordingly, the Company is exempt under section 400 of the Companies Act 2006 from the obligation to prepare group financial statements. These financial statements therefore present information about the Company as an individual entity and not about its group.

Trade and other receivables

Trade and other receivables are recognised initially at fair value less provision for impairment. Subsequent to initial recognition, receivables are measured at amortised cost, using the effective interest method.

A provision for impairment is established when there is objective evidence that the Company will not be able to collect all amounts due according to the original terms of the receivables. The amount of the provision is charged to the income statement within administrative expenses.

Share capital

Ordinary shares are classified as equity.

2 Trade and other receivables

	31 May 2023 £'000	31 May 2022 £'000
Amounts owed by group undertakings	2,596	2,596
	2,596	2,596

The balance due from group undertakings relates to the net assets hived up to NWF Fuels Limited on 31 October 2020. This is a non-interest bearing balance repayable on demand.

The book value of trade and other receivables equates to their fair values. Trade receivables are stated after provisions for impairment of £Nil (2022: £Nil).

Ron Darch & Sons Co Limited

Notes to the financial statements for the year ended 31 May 2023

3 Called up share capital

	Authorised		Allotted, called up and fully paid	
	31 May 2023 No./£	31 May 2022 No./£	31 May 2023 No./£	31 May 2022 No./£
Ordinary shares of £1 each	100	100	88	88
A Ordinary shares of £1 each	70	70	70	70
B Ordinary shares of £1 each	75	75	75	75
	245	245	233	233

Each Ordinary share is entitled to one vote in any circumstances and each Ordinary share is also entitled pari passu to dividend payments or any other distribution arising from a winding up of the Company.

Class A Ordinary shares and Class B Ordinary shares are entitled to dividends. They do not carry any voting rights. On winding up, or on reduction of capital, they are entitled to the repayment of the capital paid up. They are not entitled to any other distribution.

4 Ultimate parent company and controlling party

The Company's immediate parent undertaking is NWF Fuels Limited. The Company's ultimate parent company and controlling party is NWF Group plc, a company incorporated in Great Britain and the parent company within the group which consolidates these financial statements. Copies of the financial statements of NWF Group plc, which is the parent company of the smallest and largest group to consolidate the Company, may be obtained from the registered address, NWF Group plc, Wardle, Nantwich, Cheshire, England, CW5 6BP.