

Abbreviated Accounts for the Year Ended 31 March 2016

for

Blends Ltd

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COMPANIES HOUSE

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for the Year Ended 31 March 2016**

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Blends Ltd

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

DIRECTORS:

M D Rowark
P W Rowark
M R Rowark

SECRETARY:

A Rowark

REGISTERED OFFICE:

Blends House
Overbrook Lane
Knowsley
Prescot
Merseyside
L34 9FB

REGISTERED NUMBER:

03537679 (England and Wales)

AUDITORS:

Harts Limited
Chartered Accountants and Statutory Auditors
Westminster House
10 Westminster Road
Macclesfield
Cheshire
SK10 1BX

**Strategic Report
for the Year Ended 31 March 2016**

The directors present their strategic report for the year ended 31 March 2016.

The principal activity of the company in the year under review was that of the manufacture and distribution of flavourings to the catering industry and associated concerns.

REVIEW OF BUSINESS

Blends Ltd is a family-owned company which has been trading as a reputable distributor to the food and drinks industry since 1998. We are the largest distributor of packed glycerine in the UK, holding a market share of approximately 25%. We are also the sole UK distributor for Aromco flavours and enjoy a growing role in blending and co-packing for brands such as Dr Oetker, Food Innovations and Home Bargains.

Considerable growth has occurred since 2011 when the company invested heavily in purchasing and developing the current premises (Blends House), with the number of employees almost doubling since then to its current level of 42. This achievement was recognised at the Knowsley Business Regeneration Awards where we were voted Small Business of the Year in both 2012 and 2015.

The recent acquisition of an adjacent commercial property (Picton House) approximately doubles capacity, facilitating further growth

PRINCIPAL RISKS AND UNCERTAINTIES

The recent property purchase and the refurbishment of Blends House absorbed a considerable amount of working capital, although the confidential invoice financing facility provided by Santander supported the company's programme of improvements.

With market penetration one of our key growth strategies, we are conscious of the competitive rivalry within our market. Product and service extension strategies will help us to continue to differentiate ourselves from other suppliers.

Our business depends heavily on the quality of our employees. Succession planning is in place and we are in the process of further strengthening the management team.

ANALYSIS OF DEVELOPMENT AND PERFORMANCE

We have already targeted new, growing markets such as the one for flavours for electronic cigarettes. In a little over three years since we sold our first flavours, these now account for over 50% of our total flavour sales. Resources and effort are being invested in this sector, where some of our highest margin returns are now being achieved. We believe this market has huge growth potential.

It is important that Blends recognises its key strengths. For this reason, we must continue to focus on our key products and markets which have formed the backbone of our success. This will involve maintaining our strong position in commodity markets such as glycerine and, in addition, growing our share in the markets for other key commodities and adding specific new products. Any new bulk products must complement our current range and take advantage of our very low cost operation. Almost any bulk food liquid falls into this category, but our immediate short-term focus is on Mono Propylene Glycol (MPG) and rapeseed oil.

Sales were down from £9,163,451 in 2015 to £9,153,089 this year. The turnover in quantity of orders was increased but the turnover figure is dictated by the cost of commodities which reflects on sale prices.

Cost of sales was down by nearly 4% (this was due to competitively purchasing commodities and forward buying Euros to secure price)

Profit after tax was up by nearly 72%.

Gross Profit was up from 2015 by 14%.

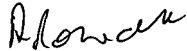
Blends Ltd

**Strategic Report
for the Year Ended 31 March 2016**

FUTURE DEVELOPMENT AND RESEARCH

Blends is already committed to installing a new development kitchen and flavour laboratory. This will enable us to extend our range of products. The kitchen will be used for producing finished products for evaluation to the food industry. In conjunction with bringing in the new personnel in sales and development, this will make Blends stronger in the marketplace. Our flavours business offers tremendous potential for growth and the appointment of a new Director of Flavours underlines our strategic commitment.

ON BEHALF OF THE BOARD:

A handwritten signature in black ink, appearing to read 'A Rowark', is positioned above the printed name.

A Rowark - Secretary

20 December 2016

Blends Ltd

Report of the Directors for the Year Ended 31 March 2016

The directors present their report with the accounts of the company for the year ended 31 March 2016.

DIVIDENDS

Interim dividends per share on the Ordinary A Shares 1 shares were paid as follows:

36,250	- 30 June 2015
36,250	- 30 September 2015
36,250	- 31 December 2015
36,250	- 31 March 2016
<hr/>	
145,000	
<hr/>	

The directors recommend that no final dividend be paid on these shares.

No interim dividend was paid on the Ordinary B Shares 1 shares. The directors recommend that no final dividend be paid on these shares.

No interim dividend was paid on the Ordinary C Shares 1 shares. The directors recommend that no final dividend be paid on these shares.

The total distribution of dividends for the year ended 31 March 2016 will be £145,000.

DIRECTORS

The directors shown below have held office during the whole of the period from 1 April 2015 to the date of this report.

M D Rowark
P W Rowark
M R Rowark

Other changes in directors holding office are as follows:

R A Simms ceased to be a director after 31 March 2016 but prior to the date of this report.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors are responsible for preparing the Strategic Report, the Report of the Directors and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards 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 these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- 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 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. They 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.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each director has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Blends Ltd

**Report of the Directors
for the Year Ended 31 March 2016**

AUDITORS

The auditors, Harts Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

ON BEHALF OF THE BOARD:

A handwritten signature in cursive script, appearing to read 'A. Rowark'.

A Rowark - Secretary

20 December 2016

**Report of the Independent Auditors to
Blends Ltd
Under Section 449 of the Companies Act 2006**

We have examined the abbreviated accounts set out on pages seven to eighteen, together with the full financial statements of Blends Ltd for the year ended 31 March 2016 prepared under Section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

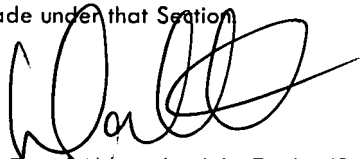
The directors are responsible for preparing the abbreviated accounts in accordance with Section 445 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section and to report our opinion to you.

Basis of opinion

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 445(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section.



Mr David Alexander John Taylor (Senior Statutory Auditor)
for and on behalf of Harts Limited
Chartered Accountants and Statutory Auditors
Westminster House
10 Westminster Road
Macclesfield
Cheshire
SK10 1BX

20 December 2016

Blends Ltd

**Abbreviated Income Statement
for the Year Ended 31 March 2016**

	Notes	31.3.16 £	31.3.15 £
TURNOVER	2	9,153,089	9,163,451
Cost of sales and other operating income		(6,974,446)	(7,242,924)
		<hr/>	<hr/>
		2,178,643	1,920,527
Administrative expenses		1,619,706	1,482,262
		<hr/>	<hr/>
OPERATING PROFIT	4	558,937	438,265
Interest receivable and similar income		104	119
		<hr/>	<hr/>
		559,041	438,384
Interest payable and similar charges	5	37,907	30,278
		<hr/>	<hr/>
PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION		521,134	408,106
Tax on profit on ordinary activities	6	(52,105)	170,049
		<hr/>	<hr/>
PROFIT FOR THE FINANCIAL YEAR		573,239	238,057
		<hr/>	<hr/>

The notes form part of these abbreviated accounts

Blends Ltd

**Other Comprehensive Income
for the Year Ended 31 March 2016**

	Notes	31.3.16 £	31.3.15 £
PROFIT FOR THE YEAR		573,239	238,057
OTHER COMPREHENSIVE INCOME		-	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		<u>573,239</u>	<u>238,057</u>

The notes form part of these abbreviated accounts

Abbreviated Balance Sheet
31 March 2016

	Notes	31.3.16 £	31.3.15 £
FIXED ASSETS			
Tangible assets	8	3,724,295	1,974,194
CURRENT ASSETS			
Stocks	9	695,904	700,993
Debtors	10	1,605,291	1,290,126
Cash at bank		122,174	110,168
		<u>2,423,369</u>	<u>2,101,287</u>
CREDITORS			
Amounts falling due within one year	11	<u>2,392,872</u>	<u>1,733,560</u>
NET CURRENT ASSETS		<u>30,497</u>	<u>367,727</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,754,792</u>	<u>2,341,921</u>
CREDITORS			
Amounts falling due after more than one year	12	(1,934,533)	(976,217)
PROVISIONS FOR LIABILITIES	15	<u>(94,187)</u>	<u>(67,871)</u>
NET ASSETS		<u><u>1,726,072</u></u>	<u><u>1,297,833</u></u>
CAPITAL AND RESERVES			
Called up share capital	16	100	100
Retained earnings	17	<u>1,725,972</u>	<u>1,297,733</u>
SHAREHOLDERS' FUNDS		<u><u>1,726,072</u></u>	<u><u>1,297,833</u></u>

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to medium-sized companies.

The financial statements were approved by the Board of Directors on 20 December 2016 and were signed on its behalf by:

M. D. Rowark

M D Rowark - Director

Blends Ltd

**Statement of Changes in Equity
for the Year Ended 31 March 2016**

	Called up share capital £	Retained earnings £	Total equity £
Balance at 1 April 2014	100	1,207,676	1,207,776
Changes in equity			
Dividends	-	(148,000)	(148,000)
Total comprehensive income	-	238,057	238,057
Balance at 31 March 2015	<u>100</u>	<u>1,297,733</u>	<u>1,297,833</u>
Changes in equity			
Dividends	-	(145,000)	(145,000)
Total comprehensive income	-	573,239	573,239
Balance at 31 March 2016	<u><u>100</u></u>	<u><u>1,725,972</u></u>	<u><u>1,726,072</u></u>

The notes form part of these abbreviated accounts

Blends Ltd

**Cash Flow Statement
for the Year Ended 31 March 2016**

	Notes	31.3.16 £	31.3.15 £
Cash flows from operating activities			
Cash generated from operations	1	656,269	602,923
Interest paid		(37,907)	(30,278)
Tax paid		(110,944)	-
Net cash from operating activities		<u>507,418</u>	<u>572,645</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(1,909,546)	(1,724,799)
Sale of tangible fixed assets		29,475	-
Interest received		104	119
Net cash from investing activities		<u>(1,879,967)</u>	<u>(1,724,680)</u>
Cash flows from financing activities			
New loans in year		1,248,058	1,120,000
Loan repayments in year		(159,558)	(74,665)
Capital repayments in year		(62,487)	(62,509)
Amount introduced by directors		145,000	148,275
Amount withdrawn by directors		(144,580)	(159,367)
Equity dividends paid		(145,000)	(148,000)
Net cash from financing activities		<u>881,433</u>	<u>823,734</u>
Decrease in cash and cash equivalents		<u>(491,116)</u>	<u>(328,301)</u>
Cash and cash equivalents at beginning of year	2	(14,945)	313,356
Cash and cash equivalents at end of year	2	<u>(506,061)</u>	<u>(14,945)</u>

The notes form part of these abbreviated accounts

**Notes to the Cash Flow Statement
for the Year Ended 31 March 2016**

1. RECONCILIATION OF PROFIT FOR THE FINANCIAL YEAR TO CASH GENERATED FROM OPERATIONS

	31.3.16	31.3.15
	£	£
Profit for the financial year	573,239	238,057
Depreciation charges	132,526	124,716
Profit on disposal of fixed assets	(2,559)	-
Finance costs	37,907	30,278
Finance income	(104)	(119)
Taxation	(52,105)	170,049
	<u>688,904</u>	<u>562,981</u>
Decrease/(increase) in stocks	5,089	(109,858)
(Increase)/decrease in trade and other debtors	(217,515)	263,435
Increase/(decrease) in trade and other creditors	<u>179,791</u>	<u>(113,635)</u>
Cash generated from operations	<u><u>656,269</u></u>	<u><u>602,923</u></u>

2. CASH AND CASH EQUIVALENTS

The amounts disclosed on the Cash Flow Statement in respect of cash and cash equivalents are in respect of these Balance Sheet amounts:

Year ended 31 March 2016

	31.3.16	1.4.15
	£	£
Cash and cash equivalents	122,174	110,168
Bank overdrafts	(628,235)	(125,113)
	<u>(506,061)</u>	<u>(14,945)</u>

Year ended 31 March 2015

	31.3.15	1.4.14
	£	£
Cash and cash equivalents	110,168	313,356
Bank overdrafts	(125,113)	-
	<u>(14,945)</u>	<u>313,356</u>

**Notes to the Abbreviated Accounts
for the Year Ended 31 March 2016**

1. 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" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover represents the value, net of value added tax and discounts. It is recognised upon delivery of goods, and when the work is carried out in respect of services provided to the customer.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 10% on cost and 2% on cost
Plant and machinery	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance

Government grants

Capital-based grants are recognised in profit and loss on a systematic basis over the useful economic life of the asset.

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 made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

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.

Hire purchase and leasing commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

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.

**Notes to the Abbreviated Accounts - continued
for the Year Ended 31 March 2016**

2. TURNOVER

The turnover and profit before taxation are attributable to the one principal activity of the company.

An analysis of turnover by class of business is given below:

	31.3.16	31.3.15
	£	£
Products	9,060,375	9,084,837
Service	88,059	77,537
Commission	4,655	1,077
	<u>9,153,089</u>	<u>9,163,451</u>

An analysis of turnover by geographical market is given below:

	31.3.16	31.3.15
	£	£
United Kingdom	9,135,932	9,157,047
Europe	17,157	6,404
	<u>9,153,089</u>	<u>9,163,451</u>

3. STAFF COSTS

	31.3.16	31.3.15
	£	£
Wages and salaries	812,700	665,780
Social security costs	19,290	43,103
Other pension costs	70,744	54,122
	<u>902,734</u>	<u>763,005</u>

The average monthly number of employees during the year was as follows:

	31.3.16	31.3.15
Director	3	4
Sales	2	1
Admin	9	8
Production	17	14
Drivers	3	3
Cleaning	1	1
	<u>35</u>	<u>31</u>

4. OPERATING PROFIT

The operating profit is stated after charging/(crediting):

	31.3.16	31.3.15
	£	£
Hire of plant and machinery	33,981	28,948
Other operating leases	-	32,883
Depreciation - owned assets	132,529	124,715
Profit on disposal of fixed assets	(2,559)	-
Auditors' remuneration	4,000	4,000
	<u>168,351</u>	<u>186,546</u>

**Notes to the Abbreviated Accounts - continued
for the Year Ended 31 March 2016**

4. OPERATING PROFIT - continued

Directors' remuneration	155,630	150,668
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5. INTEREST PAYABLE AND SIMILAR CHARGES

	31.3.16	31.3.15
	£	£
Bank interest	37,907	30,278

6. TAXATION

Analysis of the tax (credit)/charge

The tax (credit)/charge on the profit on ordinary activities for the year was as follows:

	31.3.16	31.3.15
	£	£
Current tax:		
UK corporation tax	15,509	113,270
(Over) Under reserve in prior year	(93,930)	-
Total current tax	(78,421)	113,270
Deferred tax	26,316	56,779
Tax on profit on ordinary activities	(52,105)	170,049

Reconciliation of total tax (credit)/charge included in profit and loss

The tax assessed for the year is lower than the standard rate of corporation tax in the UK. The difference is explained below:

	31.3.16	31.3.15
	£	£
Profit on ordinary activities before tax	521,134	408,106
Profit on ordinary activities multiplied by the standard rate of corporation tax in the UK of 20% (2015 - 20%)	104,227	81,621
Effects of:		
Expenses not deductible for tax purposes	1,854	1,239
Capital allowances in excess of depreciation	(27,861)	(38,235)
Adjustments to tax charge in respect of previous periods	(93,930)	68,645
Deferred tax	26,316	56,779
Research and Development claim	(62,711)	-
Total tax (credit)/charge	(52,105)	170,049

7. DIVIDENDS

	31.3.16	31.3.15
	£	£
Ordinary A Shares shares of 1 each		
Interim	145,000	148,000

Notes to the Abbreviated Accounts - continued
for the Year Ended 31 March 2016

8. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
COST				
At 1 April 2015	1,798,139	358,636	343,291	2,500,066
Additions	1,730,492	179,054	-	1,909,546
Disposals	-	(5,190)	(44,750)	(49,940)
At 31 March 2016	3,528,631	532,500	298,541	4,359,672
DEPRECIATION				
At 1 April 2015	87,329	269,727	168,816	525,872
Charge for year	53,640	40,264	38,625	132,529
Eliminated on disposal	-	(3,731)	(19,293)	(23,024)
At 31 March 2016	140,969	306,260	188,148	635,377
NET BOOK VALUE				
At 31 March 2016	3,387,662	226,240	110,393	3,724,295
At 31 March 2015	1,710,810	88,909	174,475	1,974,194

Included in the total net book value of plant and machinery and motor vehicles was £173,482 (2015 - £91,750) in respect of assets held under finance leases.

9. STOCKS

	31.3.16	31.3.15
	£	£
Stocks	695,904	700,993

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.16	31.3.15
	£	£
Trade debtors	1,494,732	1,272,081
Other debtors	2,683	12,813
Directors' current accounts	3,720	-
Tax	93,930	-
Prepayments	10,226	5,232
	1,605,291	1,290,126

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.16	31.3.15
	£	£
Bank loans and overdrafts (see note 13)	845,235	237,109
Hire purchase contracts (see note 14)	25,177	62,487
Trade creditors	1,051,058	1,068,786
Tax	17,835	113,270
Social security and other taxes	17,850	14,856
VAT	158,639	193,154
Other creditors	221,243	28,064
Directors' current accounts	5,511	1,371
Accrued expenses	50,324	14,463
	2,392,872	1,733,560

**Notes to the Abbreviated Accounts - continued
for the Year Ended 31 March 2016**

12. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

The bank loan must be repaid by 59 consecutive payments of £18,083.33 followed by a final repayment of £1,103,083.53 on the termination date. Interest is payable at 2% on the principal amount.

13. LOANS

An analysis of the maturity of loans is given below:

	31.3.16 £	31.3.15 £
Amounts falling due within one year or on demand:		
Bank overdrafts	628,235	125,113
Bank loans	217,000	111,996
	<u>845,235</u>	<u>237,109</u>
Amounts falling due between one and two years:		
Bank loans - 1-2 years	<u>217,000</u>	<u>111,996</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>1,699,833</u>	<u>336,028</u>
Amounts falling due in more than five years:		
Repayable by instalments		
Bank loans more 5 yr by instal	<u>-</u>	<u>485,316</u>

14. LEASING AGREEMENTS

Minimum lease payments under hire purchase fall due as follows:

	31.3.16 £	31.3.15 £
Net obligations repayable:		
Within one year	25,177	62,487
Between one and five years	17,700	42,877
	<u>42,877</u>	<u>105,364</u>

15. PROVISIONS FOR LIABILITIES

	31.3.16 £	31.3.15 £
Deferred tax	<u>94,187</u>	<u>67,871</u>
		Deferred tax
		£
Balance at 1 April 2015		67,871
Charge to Income Statement during year		26,316
Balance at 31 March 2016		<u>94,187</u>

Blends Ltd

**Notes to the Abbreviated Accounts - continued
for the Year Ended 31 March 2016**

16. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.3.16 £	31.3.15 £
98	Ordinary A Shares	1	98	98
1	Ordinary B Shares	1	1	1
1	Ordinary C Shares	1	1	1
			<u>100</u>	<u>100</u>

17. RESERVES

	Retained earnings £
At 1 April 2015	1,297,733
Profit for the year	573,239
Dividends	<u>(145,000)</u>
At 31 March 2016	<u>1,725,972</u>

18. RELATED PARTY DISCLOSURES

M D Rowark
Director

During the year there was £158,148 of private expenditure/drawings and £17,579 of expenditure paid on behalf of the company by the director and his wife.

In addition there was £145,000 of dividends paid in the year split between Mr M D Rowark and his wife.

The balance outstanding at the year end was £5,511 (2015: £1,081) owed to the director.

19. ULTIMATE CONTROLLING PARTY

The company is controlled by Mr and Mrs M Rowark