REGISTERED NUMBER: 04873578 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 August 2021

for

J H Rolph & Son Limited

Contents of the Financial Statements for the Year Ended 31 August 2021

Company Information
for the Year Ended 31 August 2021

DIRECTOR:	A J N Rolph
SECRETARY:	Mrs D Rolph
REGISTERED OFFICE:	Flat 2 20 Harlow Moor Drive Harrogate North Yorkshire HG2 0JX
REGISTERED NUMBER:	04873578 (England and Wales)
ACCOUNTANTS:	A.G.L. Accountancy Services Limited Flat 2 20 Harlow Moor Drive Harrogate North Yorkshire HG2 0JX

Balance Sheet
31 August 2021

	Notes	31.8.21 £	£	31.8.20 £	£
FIXED ASSETS					
Intangible assets	4		-		-
Tangible assets	5		10,660		730
			10,660		730
CURRENT ASSETS					
Stocks		-		250	
Debtors	6	3,490		6,085	
Cash at bank		60,365		56,216	
		63,855		62,551	
CREDITORS					
Amounts falling due within one year	7	31,985		18,786	
NET CURRENT ASSETS			31,870		43,765
TOTAL ASSETS LESS CURRENT LIABILITIES			42,530		44,495
CREDITORS					
Amounts falling due after more than one year	8		17,102		18,000
NET ASSETS			25,428		26,495
CAPITAL AND RESERVES					
Called up share capital			5		5
Retained earnings	9		25,423		26,490
			25,428		26,495

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) 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 notes form part of these financial statements

continued...

Balance Sheet - continued
31 August 2021

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

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

The financial statements were approved by the director and authorised for issue on 10 January 2022 and were signed by:

A J N Rolph - Director

1. **STATUTORY INFORMATION**

J H Rolph & Son 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 Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" 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.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2003, is being amortised evenly over its estimated useful life of ten years.

Intangible assets
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

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 etc - 20% 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.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

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3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2020 - 1) .

4. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 September 2020 and 31 August 2021	55,000
AMORTISATION	
At 1 September 2020 and 31 August 2021	55,000
NET BOOK VALUE	
At 31 August 2021	-
At 31 August 2020	-

5. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 September 2020	18,820
Additions	13,495
Disposals	(16,320)
At 31 August 2021	15,995
DEPRECIATION	
At 1 September 2020	18,090
Charge for year	2,665
Eliminated on disposal	(15,420)
At 31 August 2021	5,335
NET BOOK VALUE	
At 31 August 2021	10,660
At 31 August 2020	730

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.21 £	31.8.20 £
Trade debtors	3,490	6,085

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7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.21	31.8.20
	£	£
Trade creditors	1	1
Tax	2,112	6,118
Directors' current accounts	23,002	7,615
Accrued expenses	6,870	5,052
	31,985	18,786

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

	31.8.21	31.8.20
	£	£
Other loans - 1-2 years	17,102	18,000

9. RESERVES

	Retained earnings
	£
At 1 September 2020	26,490
Profit for the year	18,933
Dividends	(20,000)
At 31 August 2021	25,423

10. RELATED PARTY DISCLOSURES

The rent paid by the company is paid to a pension fund of which Mr Rolph (Director) and Mrs Rolph (Secretary) are the beneficiaries.