

Company Registration No. NI056590 (Northern Ireland)

**A & N FUELS NI LIMITED**  
**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2016**



**J.G. Carlin & Co. Limited**

Chartered Certified Accountants, Registered Auditors & Tax Advisors

**The Business Centre**  
Lisfannon, Buncrana  
Co. Donegal  
Tel: +353 (0)74 9364200  
Fax: +353 (0)74 9361955  
Email: info@jgc.ie

# A & N FUELS NI LIMITED

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# **A & N FUELS NI LIMITED**

## **INDEPENDENT AUDITORS' REPORT TO A & N FUELS NI LIMITED UNDER SECTION 449 OF THE COMPANIES ACT 2006**

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We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of A & N Fuels NI Limited for the year ended 31 August 2016 prepared under section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Chapter 10 of Part 15 of the Companies Act 2006. Our work has been undertaken so that we might state to the company's members those matters we are required to state to them in an 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 and the company's members as a body, 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 444 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.

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 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.



**Joseph Carlin FCCA (Senior Statutory Auditor)**  
for and on behalf of J.G. Carlin & Co. Limited

22 May 2017

**Chartered Certified Accountants**  
**Statutory Auditor**

The Business Centre  
Lisfannon  
Buncrana  
Co. Donegal

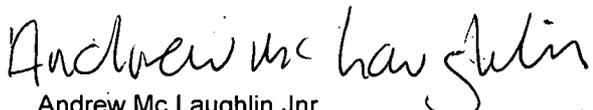
# A & N FUELS NI LIMITED

## ABBREVIATED BALANCE SHEET AS AT 31 AUGUST 2016

	Notes	2016 £	£	2015 £	£
<b>Fixed assets</b>					
Tangible assets	2		49,057		46,502
<b>Current assets</b>					
Stocks		190,927		333,407	
Debtors		46,411		27,751	
Cash at bank and in hand		288,543		99,985	
		<u>525,881</u>		<u>461,143</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(428,643)</u>		<u>(402,824)</u>	
<b>Net current assets</b>			97,238		58,319
<b>Total assets less current liabilities</b>			146,295		104,821
<b>Provisions for liabilities</b>			<u>(8,869)</u>		<u>(8,041)</u>
			<u>137,426</u>		<u>96,780</u>
<b>Capital and reserves</b>					
Called up share capital	3		30		30
Profit and loss account			137,396		96,750
<b>Shareholders' funds</b>			<u>137,426</u>		<u>96,780</u>

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board for issue on 22 May 2017

  
Andrew Mc Laughlin Jnr  
Director

Company Registration No. NI056590

# A & N FUELS NI LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2016

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### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The directors deem it appropriate to prepare the accounts on a going concern basis and have made disclosures in relation to this within directors report.

#### 1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

#### 1.3 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

#### 1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and machinery	15% Reducing balance
Fixtures, fittings and equipment	12.5% Straight line
Motor vehicles	20% Straight line

#### 1.5 Foreign currency translation

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to profit and loss account.

# A & N FUELS NI LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2016

### 2 Fixed assets

	Tangible assets £
<b>Cost</b>	
At 1 September 2015	76,938
Additions	11,449
At 31 August 2016	<u>88,387</u>
<b>Depreciation</b>	
At 1 September 2015	30,436
Charge for the year	8,894
At 31 August 2016	<u>39,330</u>
<b>Net book value</b>	
At 31 August 2016	<u>49,057</u>
At 31 August 2015	<u>46,502</u>

### 3 Share capital

	2016 £	2015 £
<b>Allotted, called up and fully paid</b>		
30 Ordinary shares of £1 each	<u>30</u>	<u>30</u>

### 4 Ultimate parent company

A & N Fuels Limited owns a golden share in Andrew Mc Laughlin & Sons Limited. Andrew Mc Laughlin & Sons Limited has an 80% shareholding in A & N Fuels NI Limited. Noel Mc Laughlin and Andrew Mc Laughlin Jnr are also shareholders and directors of A & N Fuels Limited and Andrew Mc Laughlin & Sons Limited.