ROWAN PIPING AND EVENTS LTD

Company Registration Number

SC833015

(Scotland)

Private limited company limited by shares

Registered office: 274/4 Lanark Road, Edinburgh, EH14 2LR, Scotland

---

Audit Exempt Micro-Entity Accounts

For the Period from 3 January 2025 to 31 January 2026

Prepared in accordance with the micro-entity provisions of the Companies Act 2006 and FRS 105

ROWAN PIPING AND EVENTS LTD

Contents

Balance Sheet	3
Statement of Compliance	4
Notes to the Financial Statements	5-7

ROWAN PIPING AND EVENTS LTD

Balance sheet

As at 31 January 2026

	2026
	£
Current assets	0
Creditors: amounts falling due within one year	(378)
Net current assets (liabilities)	**(378)**
Total assets less current liabilities	**(378)**
Total net assets (liabilities)	**(378)**
Capital and reserves	**(378)**

ROWAN PIPING AND EVENTS LTD

Balance sheet continued

For the period ending 31 January 2026 the company was entitled to exemption 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 year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions of the small companies regime applicable to micro-entities.

The accounts were approved by the Board of Directors and authorised for issue on 16 September 2026.

ROWAN, Kyle Gordon
Director

ROWAN PIPING AND EVENTS LTD

Notes to the Financial Statements

for the Period from 3 January 2025 to 31 January 2026

1. Accounting Policies

Turnover
Turnover is recognised when goods are delivered or services are provided.

Taxation
Corporation tax is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Debtors
Debtors are recognised at the settlement amount due.

Cash at bank and in hand
Cash at bank and in hand includes cash and short term highly liquid investments.

Creditors
Creditors are recognised when there is an obligation at the balance sheet date as a result of a past event.

Notes to the Financial Statements (continued)

2. Basis of Preparation

These financial statements have been prepared in accordance with the micro-entity provisions of the Companies Act 2006 and FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime.

This is the company's first period of trading. No comparative figures are presented.

Notes to the Financial Statements (continued)

3. Employee Information

The average number of employees during the year was: **2**

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.