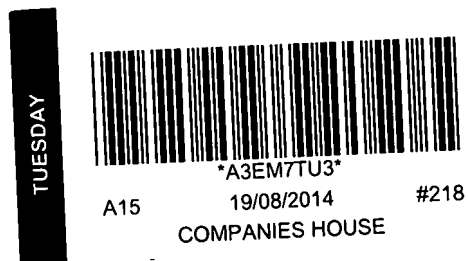


Registered number  
4334225

Wiltshire Roofing Limited

Abbreviated Accounts

31 December 2013



## **Wiltshire Roofing Limited**

### **Chartered Accountants' report to the board of directors on the preparation of the unaudited abbreviated accounts of Wiltshire Roofing Limited for the year ended 31 December 2013**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Wiltshire Roofing Limited for the year ended 31 December 2013 which comprise of the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at [icaew.com/membershandbook](http://icaew.com/membershandbook).

This report is made solely to the Board of Directors of Wiltshire Roofing Limited, as a body, in accordance with the terms of our engagement letter dated 24 August 2006. Our work has been undertaken solely to prepare for your approval the accounts of Wiltshire Roofing Limited and state those matters that we have agreed to state to the Board of Directors of Wiltshire Roofing Limited, as a body, in this report in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Wiltshire Roofing Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Wiltshire Roofing Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Wiltshire Roofing Limited. You consider that Wiltshire Roofing Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Wiltshire Roofing Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the abbreviated accounts.

Liz Noble FCA CTA  
Chartered Accountants  
Westerlands  
Belle Cross Road  
Kingsbridge  
Devon  
TQ7 1NL

7 June 2014

**Wiltshire Roofing Limited**

Registered number: 4334225

**Abbreviated Balance Sheet**

as at 31 December 2013

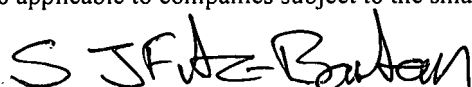
	Notes	2013 £	2012 £
<b>Fixed assets</b>			
Tangible assets	2	7,176	9,236
<b>Current assets</b>			
Debtors		2,440	2,717
Cash at bank and in hand		1,382	1,443
		<u>3,822</u>	<u>4,160</u>
<b>Creditors: amounts falling due within one year</b>		<u>(8,695)</u>	<u>(6,098)</u>
<b>Net current liabilities</b>		<u>(4,873)</u>	<u>(1,938)</u>
<b>Total assets less current liabilities</b>		<u>2,303</u>	<u>7,298</u>
<b>Creditors: amounts falling due after more than one year</b>		<u>(2,235)</u>	<u>(3,968)</u>
<b>Provisions for liabilities</b>		<u>(1,435)</u>	<u>(1,847)</u>
<b>Net (liabilities)/assets</b>		<u>(1,367)</u>	<u>1,483</u>
<b>Capital and reserves</b>			
Called up share capital	3	1	1
Profit and loss account		(1,368)	1,482
<b>Shareholder's funds</b>		<u>(1,367)</u>	<u>1,483</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.



S J Fitz-Barton

Director

Approved by the board on 7 June 2014

**Wiltshire Roofing Limited**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 December 2013**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

***Turnover***

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

***Depreciation***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	25% reducing balance
Motor vehicles	25% reducing balance

***Stocks***

Stock is valued at the lower of cost and net realisable value.

***Deferred taxation***

Full provision 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.

***Leasing and hire purchase 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.

**Wiltshire Roofing Limited**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 December 2013**

**2 Tangible fixed assets** **£**

**Cost**

At 1 January 2013	17,292
Additions	<u>332</u>
At 31 December 2013	<u>17,624</u>

**Depreciation**

At 1 January 2013	8,056
Charge for the year	<u>2,392</u>
At 31 December 2013	<u>10,448</u>

**Net book value**

At 31 December 2013	<u>7,176</u>
At 31 December 2012	<u>9,236</u>

<b>3 Share capital</b>	<b>Nominal value</b>	<b>2013 Number</b>	<b>2013 £</b>	<b>2012 £</b>
Allotted, called up and fully paid:				
Ordinary shares	£1 each	1	<u>1</u>	<u>1</u>