

Delta Roofing Ltd

Unaudited Abbreviated Accounts

for the Year Ended 31 August 2014

Harrington Batterbee
Chartered Certified Accountant
T/A H.B.Associates
14 Regal Road
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Delta Roofing Ltd
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**Chartered Certified Accountants' Report to the Director on the Preparation of the Unaudited
Statutory Accounts of
Delta Roofing Ltd
for the Year Ended 31 August 2014**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Delta Roofing Ltd for the year ended 31 August 2014 set out on pages from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made solely to the Board of Directors of Delta Roofing Ltd, as a body, in accordance with the terms of our engagement letter dated 13 August 2003. Our work has been undertaken solely to prepare for your approval the accounts of Delta Roofing Ltd and state those matters that we have agreed to state to them, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www2.accaglobal.com/pubs/members/publications/technical_factsheets/downloads/163.doc. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Delta Roofing Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Delta Roofing Ltd 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 Delta Roofing Ltd. You consider that Delta Roofing Ltd 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 Delta Roofing Ltd. 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 statutory accounts.

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Harrington Batterbee
Chartered Certified Accountant
T/A H.B.Associates
14 Regal Road
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Cambs
PE13 2RQ
20 May 2015

Delta Roofing Ltd
(Registration number: 04855036)
Abbreviated Balance Sheet at 31 August 2014

	Note	2014 £	2013 £
Fixed assets			
Intangible fixed assets		4,792	5,292
Tangible fixed assets		708	945
		<u>5,500</u>	<u>6,237</u>
Current assets			
Debtors		6,529	-
Cash at bank and in hand		-	861
		6,529	861
Creditors: Amounts falling due within one year		<u>(670)</u>	<u>(1,445)</u>
Net current assets/(liabilities)		<u>5,859</u>	<u>(584)</u>
Net assets		<u><u>11,359</u></u>	<u><u>5,653</u></u>
Capital and reserves			
Called up share capital	<u>3</u>	1	1
Profit and loss account		<u>11,358</u>	<u>5,652</u>
Shareholders' funds		<u><u>11,359</u></u>	<u><u>5,653</u></u>

For the year ending 31 August 2014 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the director on 20 May 2015

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Mr Peter Clayton
Director

The notes on pages 3 to 4 form an integral part of these financial statements.

Delta Roofing Ltd
Notes to the Abbreviated Accounts for the Year Ended 31 August 2014
..... continued

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, 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 amounts chargeable in respect of the sale of goods and services to customers.

Goodwill

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Amortisation method and rate
Goodwill	5% Straight Line

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor vehicles	25% reducing balance
Equipment	25% reducing balance

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

Delta Roofing Ltd
Notes to the Abbreviated Accounts for the Year Ended 31 August 2014
..... continued

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 September 2013	10,000	2,530	12,530
At 31 August 2014	10,000	2,530	12,530
Depreciation			
At 1 September 2013	4,708	1,585	6,293
Charge for the year	500	237	737
At 31 August 2014	5,208	1,822	7,030
Net book value			
At 31 August 2014	4,792	708	5,500
At 31 August 2013	5,292	945	6,237

3 Share capital

Allotted, called up and fully paid shares

	2014		2013	
	No.	£	No.	£
Ordinary shares of £1 each	1	1	1	1
	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>

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.