

Registered number  
08186406

# TANNER & HALL ROOFING AND SOLAR SYSTEMS LTD

Filleled Accounts

31 December 2017

**TANNER & HALL ROOFING AND SOLAR SYSTEMS LTD****Registered number:** 08186406**Balance Sheet****as at 31 December 2017**

	Notes	2017 £	2016 £
<b>Fixed assets</b>			
Tangible assets	3	17,738	16,228
<b>Current assets</b>			
Debtors	4	137,363	166,520
Cash at bank and in hand		-	38,430
		<u>137,363</u>	<u>204,950</u>
<b>Creditors: amounts falling due within one year</b>	5	(169,192)	(214,006)
<b>Net current liabilities</b>		<u>(31,829)</u>	<u>(9,056)</u>
<b>Net (liabilities)/assets</b>		<u>(14,091)</u>	<u>7,172</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		(14,191)	7,072
<b>Shareholders' funds</b>		<u>(14,091)</u>	<u>7,172</u>

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

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

The directors acknowledge their 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 and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

S Bowler

Director

Approved by the board on 28 September 2018

# TANNER & HALL ROOFING AND SOLAR SYSTEMS LTD

## Notes to the Accounts

for the year ended 31 December 2017

### 1 Accounting policies

#### ***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

#### ***Turnover***

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the year, exclusive of Value Added Tax.

#### ***Tangible fixed assets***

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Motor Vehicles	4 years	straight line
Computer equipment	4 years	straight line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Profit and Loss Account.

#### ***Cash and Cash Equivalents***

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

#### ***Debtors***

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

#### ***Creditors***

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

#### ***Taxation***

Tax is recognised in the Profit and Loss Account, except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the Balance Sheet date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

### **Pensions**

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in the Profit and Loss Account when they fall due. Amounts not paid are shown in accruals as a liability in the Balance Sheet. The assets of the plan are held separately from the Company in independently administered funds.

<b>2 Employees</b>	<b>2017 Number</b>	<b>2016 Number</b>
Average number of persons employed by the company	<u>5</u>	<u>5</u>

### **3 Tangible fixed assets**

	<b>Computer Equipment £</b>	<b>Motor vehicles £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 January 2017	4,315	24,700	29,015
Additions	-	16,180	16,180
Disposals	-	(17,500)	(17,500)
At 31 December 2017	<u>4,315</u>	<u>23,380</u>	<u>27,695</u>
<b>Depreciation</b>			
At 1 January 2017	1,687	11,100	12,787
Charge for the year	1,147	6,597	7,744
On disposals	-	(10,574)	(10,574)
At 31 December 2017	<u>2,834</u>	<u>7,123</u>	<u>9,957</u>

**Net book value**

At 31 December 2017	1,481	16,257	17,738
At 31 December 2016	<u>2,628</u>	<u>13,600</u>	<u>16,228</u>

<b>4 Debtors</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Trade debtors	122,451	125,591
Called up capital unpaid	-	100
Other debtors	14,912	40,829
	<u>137,363</u>	<u>166,520</u>

<b>5 Creditors: amounts falling due within one year</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	22,045	-
Obligations under finance lease and hire purchase contracts	14,832	-
Trade creditors	-	102,721
Amounts owed to group undertakings and undertakings in which the company has a participating interest	93,657	-
Taxation and social security costs	11,446	12,729
Other creditors	27,212	98,556
	<u>169,192</u>	<u>214,006</u>

**6 Other information**

TANNER & HALL ROOFING AND SOLAR SYSTEMS LTD is a private company limited by shares and incorporated in England. Its registered office is:

Station Road  
Harsden  
Cambridge  
CB22 7QP

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