REGISTERED NUMBER: 11297595 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2020

FOR

ARMOUR ROOFING SPECIALISTS LTD

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for the Year Ended 30 April 2020

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COMPANY INFORMATION
for the Year Ended 30 April 2020

DIRECTORS:	M K Underwood Miss D M Wilson
SECRETARY:	Miss D M Wilson
REGISTERED OFFICE:	Hodgefields Farm Ladymoor Lane Brown Edge Stoek on Trent Staffordshire ST6 8UD
REGISTERED NUMBER:	11297595 (England and Wales)

BALANCE SHEET
30 April 2020

	Notes	2020 £	2020 £	2019 £	2019 £
FIXED ASSETS					
Intangible assets	4		10,000		15,000
Tangible assets	5		74,175		67,502
			84,175		82,502
CURRENT ASSETS					
Stocks		1,470		4,000	
Debtors	6	94,950		91,879	
Cash at bank		80,428		49,483	
		176,848		145,362	
CREDITORS					
Amounts falling due within one year	7	113,505		126,475	
NET CURRENT ASSETS			63,343		18,887
TOTAL ASSETS LESS CURRENT LIABILITIES			147,518		101,389
PROVISIONS FOR LIABILITIES			2,666		1,450
NET ASSETS			144,852		99,939
CAPITAL AND RESERVES					
Called up share capital			2		2
Retained earnings			144,850		99,937
SHAREHOLDERS' FUNDS			144,852		99,939

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2020 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:
(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

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BALANCE SHEET - continued
30 April 2020

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 12 August 2020 and were signed on its behalf by:

M K Underwood - Director

Miss D M Wilson - Director

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 30 April 2020

1. STATUTORY INFORMATION

Armour Roofing Specialists Ltd is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2018, is being amortised evenly over its estimated useful life of four years.

Intangible assets
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2019 - 2) .

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NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 April 2020

4. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 May 2019	
and 30 April 2020	**15,000**
AMORTISATION	
Charge for year	**5,000**
At 30 April 2020	**5,000**
NET BOOK VALUE	
At 30 April 2020	**10,000**
At 30 April 2019	15,000

5. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 May 2019	**87,180**
Additions	**30,545**
Disposals	**(2,083)**
At 30 April 2020	**115,642**
DEPRECIATION	
At 1 May 2019	**19,678**
Charge for year	**22,310**
Eliminated on disposal	**(521)**
At 30 April 2020	**41,467**
NET BOOK VALUE	
At 30 April 2020	**74,175**
At 30 April 2019	67,502

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade debtors	**78,394**	87,843
Amounts recoverable on contract	**-**	1,175
Other debtors	**16,556**	2,861
	94,950	91,879

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NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 April 2020

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	11,459	29,720
Taxation and social security	98,826	79,121
Other creditors	3,220	17,634
	113,505	126,475