

Unaudited Financial Statements
for the Year Ended 30th May 2023
for
A&D ROOFING AND BUILDING SERVICES LTD

Attenboroughs (Accountants) Limited
Chartered Certified Accountants
1 Tower House
Tower Centre
Hoddesdon
Hertfordshire
EN11 8UR

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for the year ended 30th May 2023**

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A&D ROOFING AND BUILDING SERVICES LTD

**Company Information
for the year ended 30th May 2023**

DIRECTOR: S Ashton

SECRETARY:

REGISTERED OFFICE: 90 Stortford Road
Hoddesdon
EN11 0AN

REGISTERED NUMBER: 11376884 (England and Wales)

ACCOUNTANTS: Attenboroughs (Accountants) Limited
Chartered Certified Accountants
1 Tower House
Tower Centre
Hoddesdon
Hertfordshire
EN11 8UR

Balance Sheet
30th May 2023

	Notes	30/5/23 £	£	30/5/22 £	£
FIXED ASSETS					
Tangible assets	4		18,221		13,905
CURRENT ASSETS					
Debtors	5	58,640		88,488	
Cash at bank and in hand		<u>15,388</u>		<u>45,501</u>	
		74,028		133,989	
CREDITORS					
Amounts falling due within one year	6	<u>50,826</u>		<u>71,763</u>	
NET CURRENT ASSETS			<u>23,202</u>		<u>62,226</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			41,423		76,131
CREDITORS					
Amounts falling due after more than one year	7		(25,000)		(30,000)
PROVISIONS FOR LIABILITIES			<u>(3,462)</u>		<u>-</u>
NET ASSETS			<u>12,961</u>		<u>46,131</u>
CAPITAL AND RESERVES					
Called up share capital			1		1
Retained earnings			<u>12,960</u>		<u>46,130</u>
			<u>12,961</u>		<u>46,131</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th May 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th May 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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.

Balance Sheet - continued
30th May 2023

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 director and authorised for issue on 12th February 2024 and were signed by:

S Ashton - Director

**Notes to the Financial Statements
for the year ended 30th May 2023**

1. STATUTORY INFORMATION

A&D Roofing And Building Services 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

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

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2022 - NIL) .

Notes to the Financial Statements - continued
for the year ended 30th May 2023

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 31st May 2022	41,642
Additions	<u>13,495</u>
At 30th May 2023	<u>55,137</u>
DEPRECIATION	
At 31st May 2022	27,737
Charge for year	<u>9,179</u>
At 30th May 2023	<u>36,916</u>
NET BOOK VALUE	
At 30th May 2023	<u>18,221</u>
At 30th May 2022	<u>13,905</u>

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Plant and machinery etc £
COST	
Additions	<u>13,495</u>
At 30th May 2023	<u>13,495</u>
DEPRECIATION	
Charge for year	<u>2,699</u>
At 30th May 2023	<u>2,699</u>
NET BOOK VALUE	
At 30th May 2023	<u>10,796</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/5/23	30/5/22
	£	£
Trade debtors	7,748	32,460
Amounts owed by participating interests	4,000	-
Other debtors	<u>46,892</u>	<u>56,028</u>
	<u>58,640</u>	<u>88,488</u>

**Notes to the Financial Statements - continued
for the year ended 30th May 2023**

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/5/23	30/5/22
	£	£
Bank loans and overdrafts	5,000	5,000
Hire purchase contracts	6,330	-
Trade creditors	2,586	5,054
Amounts owed to participating interests	4,599	-
Taxation and social security	30,174	59,579
Other creditors	2,137	2,130
	<u>50,826</u>	<u>71,763</u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	30/5/23	30/5/22
	£	£
Bank loans	<u>25,000</u>	<u>30,000</u>
Amounts falling due in more than five years:		
Repayable by instalments		
Bank loans more 5 yr by instal	<u>5,000</u>	<u>10,000</u>

8. ULTIMATE CONTROLLING PARTY

The controlling party is S Ashton.

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.