**REGISTERED NUMBER: 11885678 (England and Wales)**

# Unaudited Financial Statements for the Year Ended 31 March 2021

for

CRS Building & Roofing Ltd

Susan Ellison
30 Whitchurch Close
Padgate
Warrington
Cheshire
WA1 4JZ

# Contents of the Financial Statements for the Year Ended 31 March 2021

# Company Information
## for the Year Ended 31 March 2021

| | |
|---|---|
| **DIRECTORS:** | Stephen Lee D T Gamble<br>Ian Neil McNamara |
| **REGISTERED OFFICE:** | 32 East Ave<br>Orford<br>Warrington<br>Cheshire<br>WA2 8AD |
| **REGISTERED NUMBER:** | 11885678 (England and Wales) |
| **ACCOUNTANT:** | Susan Ellison<br>30 Whitchurch Close<br>Padgate<br>Warrington<br>Cheshire<br>WA1 4JZ |

Chartered Accountant's Report to the Board of Directors
on the Unaudited Financial Statements of
CRS Building & Roofing Ltd

**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.**

In order to assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the financial statements of CRS Building & Roofing Ltd for the year ended 31 March 2021 which comprise the Income Statement, Balance Sheet, Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given me.

As a practising member of the Institute of Chartered Accountants in England and Wales (ICAEW), I am subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at http://www.icaew.com/en/membership/regulations-standards-and-guidance.

This report is made solely to the Board of Directors of CRS Building & Roofing Ltd, as a body, in accordance with my terms of engagement. My work has been undertaken solely to prepare for your approval the financial statements of CRS Building & Roofing Ltd and state those matters that I have agreed to state to the Board of Directors of CRS Building & Roofing Ltd, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than CRS Building & Roofing Ltd and its Board of Directors, as a body, for my work or for this report.

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

I have not been instructed to carry out an audit or a review of the financial statements of CRS Building & Roofing Ltd. For this reason, I have not verified the accuracy or completeness of the accounting records or information and explanations you have given to me and I do not, therefore, express any opinion on the statutory financial statements.

Susan Ellison
30 Whitchurch Close
Padgate
Warrington
Cheshire
WA1 4JZ

12 May 2021

## Balance Sheet
## 31 March 2021

| | Notes | 31/3/21 £ | £ | 31/3/20 £ | £ |
|---|---|---|---|---|---|
| **FIXED ASSETS** | | | | | |
| Tangible assets | 4 | | 1,068 | | - |
| | | | | | |
| **CURRENT ASSETS** | | | | | |
| Debtors | 5 | 5,110 | | - | |
| Cash at bank | | 695 | | 3,414 | |
| | | 5,805 | | 3,414 | |
| **CREDITORS** | | | | | |
| Amounts falling due within one year | 6 | 5,661 | | 4,956 | |
| **NET CURRENT ASSETS/(LIABILITIES)** | | | 144 | | (1,542) |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | | 1,212 | | (1,542) |
| | | | | | |
| **CAPITAL AND RESERVES** | | | | | |
| Called up share capital | 7 | | 10 | | 10 |
| Retained earnings | | | 1,202 | | (1,552) |
| **SHAREHOLDERS' FUNDS** | | | 1,212 | | (1,542) |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 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
31 March 2021

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 May 2021 and were signed on its behalf by:

Stephen Lee D T Gamble - Director

Ian Neil McNamara - Director

Notes to the Financial Statements
for the Year Ended 31 March 2021

1. **STATUTORY INFORMATION**

CRS Building & Roofing 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.

Plant and machinery etc - 33% on cost

**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.

**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 (2020 - 2 ) .



continued...

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

## 4. TANGIBLE FIXED ASSETS

| | Plant and machinery etc £ |
|---|---|
| **COST** | |
| Additions | 1,354 |
| At 31 March 2021 | 1,354 |
| **DEPRECIATION** | |
| Charge for year | 286 |
| At 31 March 2021 | 286 |
| **NET BOOK VALUE** | |
| At 31 March 2021 | 1,068 |

## 5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31/3/21 £ | 31/3/20 £ |
|---|---|---|
| Other debtors | 5,110 | - |

## 6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31/3/21 £ | 31/3/20 £ |
|---|---|---|
| Taxation and social security | 4,204 | 4,450 |
| Other creditors | 1,457 | 506 |
| | 5,661 | 4,956 |

## 7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

| Number: | Class: | Nominal value: | 31/3/21 £ | 31/3/20 £ |
|---|---|---|---|---|
| 10 | Ordinary | £1 | 10 | 10 |



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## 8. POST BALANCE SHEET EVENTS

Going concern and Covid-19

The coronavirus pandemic has significantly disrupted individuals' personal lives and businesses' economic prospects in the UK and across the globe. The UK entered lockdown in March 2020 and some restrictions and social distancing provisions remain in place.

The effect of COVID-19 on the company resulted in the temporary closure due to the lockdown. However, from mid May 2020 onwards the company was able to begin trading again as builders merchants reopened.

We have continued to prepare the accounts on a going concern basis and deem this appropriate. We do not consider that a material uncertainty about our going concern status currently exists. In making this assessment we have considered the likely trading conditions for a period of twelve months from the date of our approval of these accounts.