REGISTERED NUMBER: 04053610 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 July 2022

for

Armstrong & Armstrong (Roofing) Ltd

Contents of the Financial Statements for the Year Ended 31 July 2022

Armstrong & Armstrong (Roofing) Ltd

Company Information
for the Year Ended 31 July 2022

DIRECTOR:	H Armstrong
REGISTERED OFFICE:	Lynx House Ferndown Northwood Hills Middlesex HA6 1PQ
REGISTERED NUMBER:	04053610 (England and Wales)
ACCOUNTANTS:	Tanna & Co Chartered Accountants Lynx House Ferndown Northwood Middlesex HA6 1PQ

Balance Sheet
31 July 2022

	Notes	31.7.22 £	£	31.7.21 £	£
FIXED ASSETS					
Tangible assets	4		23,446		31,262
CURRENT ASSETS					
Stocks		1,150		875	
Debtors	5	-		5,820	
Cash at bank		47,789		38,792	
		48,939		45,487	
CREDITORS					
Amounts falling due within one year	6	40,824		44,089	
NET CURRENT ASSETS			8,115		1,398
TOTAL ASSETS LESS CURRENT LIABILITIES			31,561		32,660
CREDITORS					
Amounts falling due after more than one year	7		-		17,600
NET ASSETS			31,561		15,060
CAPITAL AND RESERVES					
Called up share capital	8		100		100
Retained earnings	9		31,461		14,960
SHAREHOLDERS' FUNDS			31,561		15,060

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2022 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.

continued...

Balance Sheet - continued
31 July 2022

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 5 April 2023 and were signed by:

H Armstrong - Director

1. STATUTORY INFORMATION

Armstrong & Armstrong (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 - 25% on reducing balance

Stocks
Work in progress is valued at the lower of cost and net realisable value.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

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.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2021 - 1) .

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4. **TANGIBLE FIXED ASSETS**

	Plant and machinery £	Motor vehicles £	Totals £
COST			
At 1 August 2021			
and 31 July 2022	5,863	49,300	55,163
DEPRECIATION			
At 1 August 2021	5,613	18,288	23,901
Charge for year	63	7,753	7,816
At 31 July 2022	5,676	26,041	31,717
NET BOOK VALUE			
At 31 July 2022	187	23,259	23,446
At 31 July 2021	250	31,012	31,262

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

	31.7.22 £	31.7.21 £
Trade debtors	-	5,820

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

	31.7.22 £	31.7.21 £
Bank loans and overdrafts	-	4,400
Trade creditors	-	10,120
Taxation and social security	28,335	23,567
Other creditors	12,489	6,002
	40,824	44,089

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

	31.7.22 £	31.7.21 £
Bank loans	-	17,600

8. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.7.22 £	31.7.21 £
100	Ordinary	£1	100	100

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9. **RESERVES**

	Retained earnings £
At 1 August 2021	14,960
Profit for the year	60,501
Dividends	(44,000)
At 31 July 2022	31,461