

**REGISTERED NUMBER: 07901044 (England and Wales)**

**Unaudited Financial Statements**  
**for the Year Ended 31 January 2023**  
**for**  
**C.F. Roofing (Essex) Limited**

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for the year ended 31 January 2023**

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**C.F. Roofing (Essex) Limited**

**Company Information  
for the year ended 31 January 2023**

**DIRECTOR:** Mr C P Fuller

**REGISTERED OFFICE:** Top Floor  
Claridon House  
London Road  
Stanford Le Hope  
Essex  
SS17 0JU

**REGISTERED NUMBER:** 07901044 (England and Wales)

**ACCOUNTANTS:** Vortex Accountants LLP  
Claridon House  
London Road  
Stanford Le Hope  
Essex  
SS17 0JU

**C.F. Roofing (Essex) Limited (Registered number: 07901044)**

**Balance Sheet  
31 January 2023**

	Notes	2023 £	£	2022 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		2,179		2,901
<b>CURRENT ASSETS</b>					
Stocks	5	21,948		-	
Debtors	6	4,078		6,177	
Cash at bank		<u>17,000</u>		<u>40,750</u>	
		43,026		46,927	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>13,279</u>		<u>19,808</u>	
<b>NET CURRENT ASSETS</b>			<u>29,747</u>		<u>27,119</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			31,926		30,020
<b>PROVISIONS FOR LIABILITIES</b>	8		<u>414</u>		<u>551</u>
<b>NET ASSETS</b>			<u>31,512</u>		<u>29,469</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			3		3
Retained earnings			<u>31,509</u>		<u>29,466</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>31,512</u>		<u>29,469</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2023.

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

The notes form part of these financial statements

**C.F. Roofing (Essex) Limited (Registered number: 07901044)**

**Balance Sheet - continued**  
**31 January 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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director and authorised for issue on 17 August 2023 and were signed by:

Mr C P Fuller - Director

The notes form part of these financial statements

**Notes to the Financial Statements  
for the year ended 31 January 2023**

**1. STATUTORY INFORMATION**

C.F. Roofing (Essex) Limited 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.

Plant and machinery	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 20% 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 Statement of Income and Retained Earnings, 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.

**Notes to the Financial Statements - continued  
for the year ended 31 January 2023**

**2. ACCOUNTING POLICIES - continued**

**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 - 1) .

**4. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1 February 2022 and 31 January 2023	<u>9,250</u>	<u>15,950</u>	<u>298</u>	<u>25,498</u>
<b>DEPRECIATION</b>				
At 1 February 2022	9,250	13,111	236	22,597
Charge for year	<u>-</u>	<u>710</u>	<u>12</u>	<u>722</u>
At 31 January 2023	<u>9,250</u>	<u>13,821</u>	<u>248</u>	<u>23,319</u>
<b>NET BOOK VALUE</b>				
At 31 January 2023	<u>-</u>	<u>2,129</u>	<u>50</u>	<u>2,179</u>
At 31 January 2022	<u>-</u>	<u>2,839</u>	<u>62</u>	<u>2,901</u>

**Notes to the Financial Statements - continued  
for the year ended 31 January 2023**

**4. TANGIBLE FIXED ASSETS - continued**

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

	Motor vehicles £
<b>COST</b>	
At 1 February 2022 and 31 January 2023	<u>15,950</u>
<b>DEPRECIATION</b>	
At 1 February 2022	13,111
Charge for year	<u>710</u>
At 31 January 2023	<u>13,821</u>
<b>NET BOOK VALUE</b>	
At 31 January 2023	<u>2,129</u>
At 31 January 2022	<u>2,839</u>

**5. STOCKS**

	2023 £	2022 £
Work-in-progress	<u>21,948</u>	<u>-</u>

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

	2023 £	2022 £
Trade debtors	3,000	5,520
Prepayments	<u>1,078</u>	<u>657</u>
	<u>4,078</u>	<u>6,177</u>

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

	2023 £	2022 £
Tax	1,085	3,388
Social security and other taxes	910	1,000
VAT	101	1,367
Directors' current accounts	9,843	12,988
Accrued expenses	<u>1,340</u>	<u>1,065</u>
	<u>13,279</u>	<u>19,808</u>



**Notes to the Financial Statements - continued  
for the year ended 31 January 2023**

**8. PROVISIONS FOR LIABILITIES**

	2023	2022
	£	£
Deferred tax	<u>414</u>	<u>551</u>
		Deferred
		tax
		£
Balance at 1 February 2022		551
Provided during year		<u>(137)</u>
Balance at 31 January 2023		<u>414</u>

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.