

**Unaudited Financial Statements for the Year Ended 31 July 2025**

**for**

**M & D Roofing (Redditch) Limited**

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**for the year ended 31 July 2025**

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**M & D Roofing (Redditch) Limited**

**Company Information**  
**for the year ended 31 July 2025**

**DIRECTOR:** S E Timbrell

**SECRETARY:** Mrs K A Timbrell

**REGISTERED OFFICE:** Estate House  
144 Evesham Street  
Redditch  
Worcestershire  
B97 4HP

**REGISTERED NUMBER:** 04495607 (England and Wales)

**ACCOUNTANTS:** Derek Young & Co Accountants LLP  
Chartered Accountants  
Estate House  
Evesham Street  
Redditch  
Worcestershire  
B97 4HP

**M & D Roofing (Redditch) Limited (Registered number: 04495607)**

**Abridged Balance Sheet**  
**31 July 2025**

|                                              | Notes | 2025<br>£      | £               | 2024<br>£      | £              |
|----------------------------------------------|-------|----------------|-----------------|----------------|----------------|
| <b>FIXED ASSETS</b>                          |       |                |                 |                |                |
| Tangible assets                              | 4     |                | 49,636          |                | 66,182         |
| <b>CURRENT ASSETS</b>                        |       |                |                 |                |                |
| Stocks                                       |       | 566,385        |                 | 558,678        |                |
| Debtors                                      |       | 2,009          |                 | 6,116          |                |
| Cash at bank                                 |       | <u>56,555</u>  |                 | <u>19,853</u>  |                |
|                                              |       | 624,949        |                 | 584,647        |                |
| <b>CREDITORS</b>                             |       |                |                 |                |                |
| Amounts falling due within one year          |       | <u>259,172</u> |                 | <u>162,595</u> |                |
| <b>NET CURRENT ASSETS</b>                    |       |                | <u>365,777</u>  |                | <u>422,052</u> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                | 415,413         |                | 488,234        |
| <b>CREDITORS</b>                             |       |                |                 |                |                |
| Amounts falling due after more than one year |       |                | -               |                | (7,931)        |
| <b>PROVISIONS FOR LIABILITIES</b>            |       |                | <u>(11,990)</u> |                | <u>-</u>       |
| <b>NET ASSETS</b>                            |       |                | <u>403,423</u>  |                | <u>480,303</u> |
| <b>CAPITAL AND RESERVES</b>                  |       |                |                 |                |                |
| Called up share capital                      | 5     |                | 2               |                | 2              |
| Retained earnings                            |       |                | <u>403,421</u>  |                | <u>480,301</u> |
| <b>SHAREHOLDERS' FUNDS</b>                   |       |                | <u>403,423</u>  |                | <u>480,303</u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2025 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

**Abridged Balance Sheet - continued**  
**31 July 2025**

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

All the members have consented to the preparation of an abridged Income Statement and an abridged Balance Sheet for the year ended 31 July 2025 in accordance with Section 444(2A) of the Companies Act 2006.

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 20 April 2026 and were signed by:

S E Timbrell - Director

**Notes to the Financial Statements**  
**for the year ended 31 July 2025**

**1. STATUTORY INFORMATION**

M & D Roofing (Redditch) 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 represents amounts derived from the provision of goods and services falling within the company's ordinary activities, after deduction of trade discounts, value added tax and any other tax based on the amounts so derived.

**Tangible fixed assets**

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

|                |                           |
|----------------|---------------------------|
| Motor vehicles | - 25% on reducing balance |
| Equipment      | - 25% on reducing balance |

Tangible fixed assets are stated at cost less depreciation.

**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 (2024 - 2) .

**Notes to the Financial Statements - continued**  
**for the year ended 31 July 2025**

4. **TANGIBLE FIXED ASSETS**

|                       | Totals<br>£    |
|-----------------------|----------------|
| <b>COST</b>           |                |
| At 1 August 2024      |                |
| and 31 July 2025      | <u>209,825</u> |
| <b>DEPRECIATION</b>   |                |
| At 1 August 2024      | 143,643        |
| Charge for year       | <u>16,546</u>  |
| At 31 July 2025       | <u>160,189</u> |
| <b>NET BOOK VALUE</b> |                |
| At 31 July 2025       | <u>49,636</u>  |
| At 31 July 2024       | <u>66,182</u>  |

5. **CALLED UP SHARE CAPITAL**

|                      |                 |                   |          |          |
|----------------------|-----------------|-------------------|----------|----------|
| Allotted and issued: |                 |                   |          |          |
| Number:              | Class:          | Nominal<br>value: | 2025     | 2024     |
|                      |                 |                   | £        | £        |
| 2                    | Share capital 1 | £1                | <u>2</u> | <u>2</u> |

6. **ULTIMATE CONTROLLING PARTY**

Throughout the financial year the controlling parties were Mr & Mrs Timbrell by virtue of their 100% ownership of the issued share capital of the company.

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.