

REGISTERED NUMBER: 04881663 (England and Wales)

Unaudited Financial Statements
for the Year Ended 31 August 2018
for
N Brown Roofing Limited

**Contents of the Financial Statements
for the Year Ended 31 August 2018**

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4

N Brown Roofing Limited

**Company Information
for the Year Ended 31 August 2018**

DIRECTOR: N Brown

SECRETARY: A C Bray

REGISTERED OFFICE: 30-31 St James Place
Mangotsfield
Bristol
BS16 9JB

REGISTERED NUMBER: 04881663 (England and Wales)

ACCOUNTANTS: Copson Grandfield
30/31 St James Place
Mangotsfield
Bristol
South Glos.
BS16 9JB

Balance Sheet
31 August 2018

	Notes	31.8.18 £	£	31.8.17 £	£
FIXED ASSETS					
Tangible assets	4		270		360
CURRENT ASSETS					
Stocks		3,500		3,500	
Debtors	5	2,232		7,549	
Cash at bank		<u>41,656</u>		<u>42,087</u>	
		47,388		53,136	
CREDITORS					
Amounts falling due within one year	6	<u>46,709</u>		<u>50,952</u>	
NET CURRENT ASSETS			<u>679</u>		<u>2,184</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			949		2,544
PROVISIONS FOR LIABILITIES			<u>51</u>		<u>68</u>
NET ASSETS			<u><u>898</u></u>		<u><u>2,476</u></u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>798</u>		<u>2,376</u>
SHAREHOLDERS' FUNDS			<u><u>898</u></u>		<u><u>2,476</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2018 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 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.
- (b)

Balance Sheet - continued
31 August 2018

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Profit and Loss Account has not been delivered.

The financial statements were approved by the director on 21 January 2019 and were signed by:

N Brown - Director

**Notes to the Financial Statements
for the Year Ended 31 August 2018**

1. STATUTORY INFORMATION

N Brown Roofing 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 the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

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 Profit and Loss Account, 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 1 (2017 - 1).

Notes to the Financial Statements - continued
for the Year Ended 31 August 2018

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 September 2017 and 31 August 2018	<u>883</u>	<u>505</u>	<u>3,300</u>	<u>428</u>	<u>5,116</u>
DEPRECIATION					
At 1 September 2017	867	480	3,053	356	4,756
Charge for year	<u>4</u>	<u>6</u>	<u>62</u>	<u>18</u>	<u>90</u>
At 31 August 2018	<u>871</u>	<u>486</u>	<u>3,115</u>	<u>374</u>	<u>4,846</u>
NET BOOK VALUE					
At 31 August 2018	<u>12</u>	<u>19</u>	<u>185</u>	<u>54</u>	<u>270</u>
At 31 August 2017	<u>16</u>	<u>25</u>	<u>247</u>	<u>72</u>	<u>360</u>

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

	31.8.18 £	31.8.17 £
Trade debtors	-	5,600
Other debtors	<u>2,232</u>	<u>1,949</u>
	<u>2,232</u>	<u>7,549</u>

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

	31.8.18 £	31.8.17 £
Trade creditors	270	288
Taxation and social security	884	1,656
Other creditors	<u>45,555</u>	<u>49,008</u>
	<u>46,709</u>	<u>50,952</u>

7. **ULTIMATE CONTROLLING PARTY**

The company director is the ultimate controlling party.

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.