Registered number: 06106913

MARK NELSON 1ST CLASS ROOFING SERVICES LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2026

Mark Nelson 1st Class Roofing Services Limited
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Mark Nelson 1st Class Roofing Services Limited
Balance Sheet
As At 28 February 2026

Registered number: 06106913

	Notes	2026		2025	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	**4**		3,454		4,065
			3,454		4,065
CURRENT ASSETS					
Cash at bank and in hand		2,532		8,644	
		2,532		8,644	
Creditors: Amounts Falling Due Within One Year	**5**	(22,315)		(15,212)	
NET CURRENT ASSETS (LIABILITIES)			(19,783)		(6,568)
TOTAL ASSETS LESS CURRENT LIABILITIES			(16,329)		(2,503)
Creditors: Amounts Falling Due After More Than One Year	**6**		-		(473)
PROVISIONS FOR LIABILITIES					
Deferred Taxation			(772)		(772)
NET LIABILITIES			(17,101)		(3,748)
CAPITAL AND RESERVES					
Called up share capital	**7**		1		1
Profit and Loss Account			(17,102)		(3,749)
SHAREHOLDERS' FUNDS			(17,101)		(3,748)

For the year ending 28 February 2026 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr Mark Nelson

Director
21/03/2026

The notes on pages 3 to 4 form part of these financial statements.

1. General Information

Mark Nelson 1st Class Roofing Services Limited is a private company, limited by shares, incorporated in England & Wales, registered number 06106913 . The registered office is The Old Barn, Wood Street , Swanley Village , BR8 7PA.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	15% on reducing balance
Computer Equipment	15% on reducing balance

2.4. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

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.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 1 (2025: 1)

4. Tangible Assets

	Plant & Machinery	Computer Equipment	Total
	£	£	£
Cost			
As at 1 March 2025	8,199	1,014	9,213
As at 28 February 2026	8,199	1,014	9,213
Depreciation			
As at 1 March 2025	4,620	528	5,148
Provided during the period	537	74	611
As at 28 February 2026	5,157	602	5,759
Net Book Value			
As at 28 February 2026	3,042	412	3,454
As at 1 March 2025	3,579	486	4,065

5. Creditors: Amounts Falling Due Within One Year

	2026	2025
	£	£
Trade creditors	840	1,080
Bank loans and overdrafts	473	2,000
Director's loan account	21,002	12,132
	22,315	15,212

6. Creditors: Amounts Falling Due After More Than One Year

	2026	2025
	£	£
Bank loans	-	473

7. Share Capital

	2026	2025
	£	£
Allotted, Called up and fully paid	1	1

8. Related Party Transactions

Included in the Other Creditors is an amount owed to the company director Mr Mark Nelson totalling £33,624 (2025 - £21,003 Creditor), no interest is to be charged.

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.