COMPANY REGISTRATION NUMBER: 08572813

Fish Roofing Limited

Filleted Unaudited Financial Statements

30 June 2017

Fish Roofing Limited

Financial Statements

Year ended 30 June 2017

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Fish Roofing Limited

Report to the Board of Directors on the Preparation of the Unaudited Statutory Financial Statements of Fish Roofing Limited

Year ended 30 June 2017

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Fish Roofing Limited for the year ended 30 June 2017, which comprise the statement of financial position and the related notes from the company's accounting records and from information and explanations you have given us. As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html. This report is made solely to the Board of Directors of Fish Roofing Limited, as a body, in accordance with the terms of our engagement letter dated 3 July 2016. Our work has been undertaken solely to prepare for your approval the financial statements of Fish Roofing Limited and state those matters that we have agreed to state to you, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Fish Roofing Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Fish Roofing Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Fish Roofing Limited. You consider that Fish Roofing Limited is exempt from the statutory audit requirement for the year. We have not been instructed to carry out an audit or a review of the financial statements of Fish Roofing Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

G&T ACCOUNTANCY SERVICES LTD Chartered accountant

Denby Dale Business Park Wakefield Road Denby Dale Huddersfield West Yorkshire HD8 8QH

19 January 2018

Fish Roofing Limited

Statement of Financial Position

30 June 2017

	Note	2017 £	£	2016 £
Fixed assets				
Tangible assets	**4**		**8,117**	7,739
Current assets				
Debtors	**5**	**6,748**		4,800
Cash at bank and in hand		**5,964**		7,159
		12,712		11,959
Creditors: amounts falling due within one year	**6**	**7,949**		14,916
Net current assets/(liabilities)			**4,763**	(2,957)
Total assets less current liabilities			**12,880**	4,782
Provisions				
Taxation including deferred tax			**1,332**	1,434
Net assets			**11,548**	3,348
Capital and reserves				
Called up share capital			**100**	100
Profit and loss account			**11,448**	3,248
Members funds			**11,548**	3,348

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the income statement has not been delivered.

For the year ending 30 June 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 ;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

Fish Roofing Limited

Statement of Financial Position *(continued)*

30 June 2017

These financial statements were approved by the board of directors and authorised for issue on 19 January 2018 , and are signed on behalf of the board by:

Mrs R Fish	Mr W Fish
Director	Director

Company registration number: 08572813

Fish Roofing Limited

Notes to the Financial Statements

Year ended 30 June 2017

1. General information

The company is a private company limited by shares, registered in . The address of the registered office is Smithy Barn Cottage, High Flatts, Huddersfield, West Yorkshire, HD8 8XU.

2. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 July 2015. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 8.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Revenue recognition

Turnover represents the value of goods sold and services provided net of value added tax. Turnover represents net invoiced sales of goods,excluding value added tax, except in respect of service contracts where turnover is recognised when the company obtains the right to consideration.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	-	25% reducing balance
Motor vehicles	-	25% reducing balance
Equipment	-	33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets. For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

3. Employee numbers

The average number of persons employed by the company during the year amounted to 5 (2016: 5).

4. Tangible assets

	Plant and machinery	Motor vehicles	Equipment	**Total**
	£	£	£	**£**
Cost				
At 1 July 2016	11,575	6,000	203	**17,778**
Additions	1,263	1,650	–	**2,913**
At 30 June 2017	12,838	7,650	203	**20,691**
Depreciation				
At 1 July 2016	6,503	3,469	67	**10,039**
Charge for the year	1,423	1,045	67	**2,535**
At 30 June 2017	7,926	4,514	134	**12,574**
Carrying amount				
At 30 June 2017	4,912	3,136	69	**8,117**
At 30 June 2016	5,072	2,531	136	7,739

5. Debtors

	2017	2016
	£	£
Trade debtors	**6,139**	3,838
Other debtors	**609**	962
	6,748	4,800

6. Creditors: amounts falling due within one year

	2017	2016
	£	£
Trade creditors	**874**	2,598
Corporation tax	**2,092**	6,869
Social security and other taxes	**–**	360
Other creditors	**4,983**	5,089
	7,949	14,916

7. Related party transactions

8. Transition to FRS 102

These are the first financial statements that comply with FRS 102. The company transitioned to FRS 102 on 1 July 2015.

No transitional adjustments were required in equity or profit or loss for the year.

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.