REGISTERED NUMBER: SC36446 (Scotland

Report of the Director and

Unaudited Financial Statements for the Year Ended 31 August 2012

for

Kemp Roofing Contracts Ltd

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for the Year Ended 31 August 2012

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DIRECTOR:	J Kemp
REGISTERED OFFICE:	Cowan & Partners 60 Constitution Street Leith Edinburgh MIDLOTHIAN EH6 6RR
REGISTERED NUMBER:	SC364486 (Scotland)
ACCOUNTANTS:	Cowan & Partners Limited 60 Constitution Street Edinburgh EH6 6RR

Report of the Director
for the Year Ended 31 August 2012

The director presents his report with the financial statements of the company for the year ended 31 August 2012.

PRINCIPAL ACTIVITY
The principal activity of the company in the year under review was that of Building Contractors.

DIRECTOR
J Kemp held office during the whole of the period from 1 September 2011 to the date of this report.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

J Kemp - Director

28 June 2013

Profit and Loss Account
for the Year Ended 31 August 2012

	Notes	31.8.12 £	31.8.11 £
TURNOVER		90,097	133,783
Cost of sales		30,346	58,531
GROSS PROFIT		59,751	75,252
Administrative expenses		17,721	24,512
OPERATING PROFIT	2	42,030	50,740
Interest payable and similar charges		399	436
PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION		41,631	50,304
Tax on profit on ordinary activities	3	9,023	9,293
PROFIT FOR THE FINANCIAL YEAR		32,608	41,011

The notes form part of these financial statements

Balance Sheet
31 August 2012

	Notes	31.8.12 £	£	31.8.11 £	£
FIXED ASSETS					
Tangible assets	5		8,249		11,733
CURRENT ASSETS					
Debtors	6	10,218		1,191	
Cash at bank		20,591		29,951	
		30,809		31,142	
CREDITORS					
Amounts falling due within one year	7	22,651		39,076	
NET CURRENT ASSETS/(LIABILITIES			8,158		(7,934)
TOTAL ASSETS LESS CURRENT LIABILITIES			16,407		3,799
CAPITAL AND RESERVES					
Called up share capital	8		1		1
Profit and loss account	9		16,406		3,798
SHAREHOLDERS' FUNDS			16,407		3,799

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2012 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 financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the director on 28 June 2013 and were signed by:

J Kemp - Director

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Accounting convention
The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover
Turnover represents net invoiced sales of goods, excluding value added tax.

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

Fixtures & Fittings - 25% reducing balance
Motor Vehicles - 25% reducing balance
Computer Equipment - 33% straight line

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

2. OPERATING PROFIT

The operating profit is stated after charging:

	31.8.12	31.8.11
	£	£
Depreciation - owned assets	3,984	3,990
Loss on disposal of fixed assets	-	1,757
Director's remuneration and other benefits etc	-	-

3. TAXATION

Analysis of the tax charge
The tax charge on the profit on ordinary activities for the year was as follows:

	31.8.12	31.8.11
	£	£
Current tax:		
UK corporation tax	9,023	9,293
Tax on profit on ordinary activities	9,023	9,293

4. DIVIDENDS

	31.8.12	31.8.11
	£	£
Ordinary share of £1		
Final	20,000	35,000

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5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 September 2011	1,983	13,477	1,133	16,593
Additions	-	-	500	500
At 31 August 2012	1,983	13,477	1,633	17,093
DEPRECIATION				
At 1 September 2011	867	3,369	624	4,860
Charge for year	279	3,370	335	3,984
At 31 August 2012	1,146	6,739	959	8,844
NET BOOK VALUE				
At 31 August 2012	837	6,738	674	8,249
At 31 August 2011	1,116	10,108	509	11,733

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.12 £	31.8.11 £
Trade debtors	5,218	1,191
Other debtors	5,000	-
	10,218	1,191

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.12 £	31.8.11 £
Other loans	8,148	10,350
Hire purchase contracts	-	125
Tax	6,328	762
VAT	5,828	7,970
Directors' current accounts	1,522	19,087
Accrued expenses	825	782
	22,651	39,076

8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.8.12 £	31.8.11 £
1	Ordinary	£1	1	1

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9. RESERVES

	Profit and loss account £
At 1 September 2011	3,798
Profit for the year	32,608
Dividends	(20,000)
At 31 August 2012	16,406

10. RELATED PARTY DISCLOSURES

J Kemp

	31.8.12 £	31.8.11 £
Amount due to related party at the balance sheet date	1,522	19,087

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.