REGISTERED NUMBER: SC487510 (Scotland)

Unaudited Financial Statements

for the Year Ended 30 September 2017

for

J & J Roofing Solutions Ltd

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J & J Roofing Solutions Ltd

Company Information
for the Year Ended 30 September 2017

DIRECTORS:	J Cameron J C Sloan
REGISTERED OFFICE:	Albert House 308 Albert Drive Pollokshields Glasgow G41 5RS
REGISTERED NUMBER:	SC487510 (Scotland)
ACCOUNTANTS:	T B Dunn & Co 308 Albert Drive Pollokshields GLASGOW G41 5RS

Balance Sheet
30 September 2017

	Notes	2017 £	£	2016 £	£
FIXED ASSETS					
Tangible assets	5		1,222		2,197
CURRENT ASSETS					
Debtors	6	10,487		11,030	
Cash at bank		4,589		4,349	
		15,076		15,379	
CREDITORS					
Amounts falling due within one year	7	15,115		15,627	
NET CURRENT LIABILITIES			(39)		(248)
TOTAL ASSETS LESS CURRENT LIABILITIES			1,183		1,949
CAPITAL AND RESERVES					
Called up share capital	8		2		2
Retained earnings			1,181		1,947
SHAREHOLDERS' FUNDS			1,183		1,949

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2017 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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 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 Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 1 June 2018 and were signed on its behalf by:

J C Sloan - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

J & J Roofing Solutions Ltd is a private company, limited by shares , registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

2. STATEMENT OF COMPLIANCE

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.

3. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements have been prepared under the historical cost convention.

The accounting policies applied under the company's previous accounting framework are not materially different to section 1A FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice applicable to Small Entities) and have not impacted on equity or profit and loss.

Significant judgements and estimates
Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Although these estimates are based on management's best knowledge of the amount, events or actions, actual results ultimately may differ from those estimates.

Turnover
Turnover represents invoiced sales of goods and services.

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 cost

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.

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3. **ACCOUNTING POLICIES - continued**

Debtors
Short term debtors are measured at transaction price, less any impairment.

Cash and cash equivalents
Cash is represented by cash and deposits with financial institutions repayable without penalty on notice of not more than twenty four hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

Creditors
Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

4. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 .

5. **TANGIBLE FIXED ASSETS**

	Plant and machinery £
COST	
At 1 October 2016 and 30 September 2017	3,903
DEPRECIATION	
At 1 October 2016	1,706
Charge for year	975
At 30 September 2017	2,681
NET BOOK VALUE	
At 30 September 2017	1,222
At 30 September 2016	2,197

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

	2017 £	2016 £
Trade debtors	-	2,513
Other debtors	7,419	8,517
Directors' current accounts	1,628	-
Prepayments and accrued income	1,440	-
	10,487	11,030

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7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016
	£	£
Tax	7,835	8,186
VAT	4,831	5,373
Directors' current accounts	1,351	788
Accrued expenses	1,098	1,280
	15,115	15,627

8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2017 £	2016 £
2	Ordinary	£1	2	2

9. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 30 September 2017 and 30 September 2016:

	2017	2016
	£	£
J Cameron		
Balance outstanding at start of year	-	-
Amounts advanced	22,353	-
Amounts repaid	(20,725)	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	1,628	-

Chartered Accountants' Report to the Board of Directors on the Unaudited Financial Statements of J & J Roofing Solutions Ltd

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of J & J Roofing Solutions Ltd for the year ended 30 September 2017 which comprise the Income Statement, Balance Sheet, 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 ICAS, we are subject to its ethical and other professional requirements which are detailed at http://www.icas.com/accountspreparationguidance.

This report is made solely to the Board of Directors of J & J Roofing Solutions Ltd, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of J & J Roofing Solutions Ltd and state those matters that we have agreed to state to the Board of Directors of J & J Roofing Solutions Ltd, as a body, in this report in accordance with the requirements of ICAS as detailed at http://www.icas.com/accountspreparationguidance. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that J & J Roofing Solutions Ltd 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 J & J Roofing Solutions Ltd. You consider that J & J Roofing Solutions Ltd 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 J & J Roofing Solutions Ltd. 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.

T B Dunn & Co
308 Albert Drive
Pollokshields
GLASGOW
G41 5RS

1 June 2018

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.