Registered number: SC600644

SM ROOFING & BUILDING (SCO) LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 21 JUNE 2018 TO 30 JUNE 2019

OnTax Accountants Ltd

East Office, East End Park
Halbeath Road
Dunfermline
Fife
KY12 7QY

Sm Roofing & Building (Sco) Limited
Unaudited Financial Statements
For the Period 21 June 2018 to 30 June 2019

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Sm Roofing & Building (Sco) Limited
Balance Sheet
As at 30 June 2019

Registered number: SC600644

	Notes	30 June 2019 £	£
CURRENT ASSETS			
Cash at bank and in hand		3,143	
		3,143	
Creditors: Amounts Falling Due Within One Year	**3**	(36,703)	
NET CURRENT ASSETS (LIABILITIES)			(33,560)
TOTAL ASSETS LESS CURRENT LIABILITIES			(33,560)
NET ASSETS			(33,560)
CAPITAL AND RESERVES			
Called up share capital	**4**		1
Profit and Loss Account			(33,561)
SHAREHOLDERS' FUNDS			(33,560)

For the period ending 30 June 2019 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 in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their 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 Stevie McQueen

10/01/2020

The notes on page 2 form part of these financial statements.

Sm Roofing & Building (Sco) Limited
Notes to the Financial Statements
For the Period 21 June 2018 to 30 June 2019

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. 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.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2. Debtors

	30 June 2019
	£
Due within one year	

3. Creditors: Amounts Falling Due Within One Year

	30 June 2019
	£
Trade creditors	6,751
Other taxes and social security	12,725
VAT	8,449
Directors' loan accounts	8,778
	36,703

4. Share Capital

	30 June 2019
Allotted, Called up and fully paid	1

5. General Information

Sm Roofing & Building (Sco) Limited is a private company, limited by shares, incorporated in Scotland, registered number SC600644. The registered office is C/O OnTax Accountants, East Office, East End Park, Halbeath Road, Dunfermline, Fife, KY12 7QY.

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.