CAMPBELL & SON ROOFING LTD

Registered Number
SC636321
(Scotland)

Unaudited Financial Statements for the Year ended
31 July 2024

CAMPBELL & SON ROOFING LTD

Company Information
for the year from 1 August 2023 to 31 July 2024

Directors	CAMPBELL, Bruce Robert
	CAMPBELL, Colin
Registered Address	Unit 3a The Old Sawmill
	Inverness
	IV3 8JG
Registered Number	SC636321 (Scotland)

CAMPBELL & SON ROOFING LTD

Balance Sheet as at
31 July 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	3		28,301		33,226
			28,301		33,226
Current assets					
Debtors		67,979		64,922	
Cash at bank and on hand		39,153		75,032	
		107,132		139,954	
Creditors amounts falling due within one year	4	(18,327)		(26,415)	
Net current assets (liabilities)			88,805		113,539
Total assets less current liabilities			117,106		146,765
Net assets			117,106		146,765
Capital and reserves					
Profit and loss account			117,106		146,765
Shareholders' funds			117,106		146,765

The company was entitled to exemption from audit for this reporting period under section 477 of the Companies Act 2006 relating to small companies.

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 in accordance with the provisions applicable to companies subject to the small companies regime.

The directors have chosen to not file a copy of the company's profit and loss account under section 444 (5A) Companies Act 2006.

The financial statements were approved and authorised for issue by the Board of Directors on 28 April 2025, and are signed on its behalf by:

CAMPBELL, Bruce Robert
Director

CAMPBELL, Colin
Director

Registered Company No. SC636321

CAMPBELL & SON ROOFING LTD

Notes to the Financial Statements
for the year ended 31 July 2024

1. Accounting policies

Statutory information

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

Statement of compliance

The financial statements have been prepared in accordance with the Companies Act 2006 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland including Section 1A Small Entities.

Revenue from sale of goods

Revenue from the sale of goods is recognised when the company has transferred to the buyer the significant risks and rewards of ownership of the goods, usually when goods are delivered and legal title has passed. Providing the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the company and the costs incurred or to be incurred in respect of the transition can be measured reliably.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Tangible fixed assets and depreciation

All fixed assets are initially recorded at cost. Property, plant and equipment is used in the company's principal activity for the production and supply of goods or for administrative purposes and is stated in the balance sheet under the historic cost model. This model requires the assets to be stated at cost less amounts in respect of depreciation and less any accumulated impairment losses. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value (which is the expected amount that would currently be obtained from disposal of an asset, after deducting the estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life), over the useful economic life of the respective asset as follows:

2. Average number of employees

	2024	2023
Average number of employees during the year	2	2

3. Tangible fixed assets

	Plant & machinery	Vehicles	Office Equipment	Total
	£	£	£	£
Cost or valuation				
At 01 August 23	678	39,506	7,334	47,518
Additions	1,403	-	956	2,359
At 31 July 24	2,081	39,506	8,290	49,877
Depreciation and impairment				
At 01 August 23	97	11,704	2,491	14,292
Charge for year	343	5,902	1,039	7,284
At 31 July 24	440	17,606	3,530	21,576
Net book value				
At 31 July 24	1,641	21,900	4,760	28,301
At 31 July 23	581	27,802	4,843	33,226

4. Creditors: amounts due within one year

	2024	2023
	£	£
Trade creditors / trade payables	4,920	-
Taxation and social security	13,407	26,415
Total	18,327	26,415

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.