

**Company Registration Number (England & Wales) 3779391**

**A & T Roofing Limited**

**Abbreviated Accounts**

**Year Ended**

**30th September 2007**

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**A & T Roofing Limited**  
**Abbreviated Accounts**  
**Year Ended 30th September 2007**

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**A & T Roofing Limited**  
**Abbreviated Accounts**  
**Year Ended 30th September 2007**

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**A & T Roofing Limited**  
**Abbreviated Balance Sheet**  
**30th September 2007**

	Note	2007 £	£	2006 £	£
<b>Fixed Assets</b>	<b>2</b>				
Tangible assets			42,570		17,781
<b>Current Assets</b>					
Stocks		5,225		4,675	
Debtors		120,099		109,135	
		<u>125,324</u>		<u>113,810</u>	
<b>Creditors: Amounts Falling due Within One Year</b>		<u>146,730</u>		<u>116,707</u>	
<b>Net Current Liabilities</b>			(21,406)		(2,897)
<b>Total Assets Less Current Liabilities</b>			21,164		14,884
<b>Creditors: Amounts Falling due after More than One Year</b>			12,132		-
<b>Provisions for Liabilities</b>			3,659		1,271
			<u>5,373</u>		<u>13,613</u>
<b>Capital and Reserves</b>					
Called-up equity share capital	3		100		100
Profit and loss account			5,273		13,513
<b>Shareholders' Funds</b>			<u>5,373</u>		<u>13,613</u>

The Balance sheet continues on the following page  
The notes on pages 3 to 4 form part of these abbreviated accounts.

**A & T Roofing Limited**  
**Abbreviated Balance Sheet (continued)**  
**30th September 2007**

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act

The directors acknowledge their responsibilities for

- (i) ensuring that the company keeps proper accounting records which comply with section 221 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985

These abbreviated accounts were approved by the directors and authorised for issue on 29th July 2008, and are signed on their behalf by



**Mr A R Nerkowski**  
Director

The notes on pages 3 to 4 form part of these abbreviated accounts

**A & T Roofing Limited**  
**Notes to the Abbreviated Accounts**  
**Year Ended 30th September 2007**

**1. Accounting Policies**

**Basis of Accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007)

**Turnover**

Turnover represents the total value of sales made during the year, excluding Value Added Tax

**Fixed Assets**

All fixed assets are initially recorded at cost

**Depreciation**

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

Fixtures & Fittings	- 15% reducing balance
Motor Vehicles	- 25% reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items

**Leasing and Hire Purchase Commitments**

Assets held under finance leases, which are leases where substantially all the risks and rewards of ownership of the asset have passed to the company, and hire purchase contracts, are capitalised in the balance sheet and are depreciated over their useful lives. The capital elements of future obligations under the leases and hire purchase contracts are included as liabilities in the balance sheet.

The interest elements of the rental obligations are charged in the profit and loss account over the periods of the leases and hire purchase contracts and represent a constant proportion of the balance of capital repayments outstanding.

**Deferred Taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

**A & T Roofing Limited**  
**Notes to the Abbreviated Accounts**  
**Year Ended 30th September 2007**

**1. Accounting Policies (continued)**

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date

**2. Fixed Assets**

	<b>Tangible Assets £</b>
<b>Cost</b>	
At 1st October 2006	42,869
Additions	31,918
Disposals	<u>(11,990)</u>
At 30th September 2007	<u>62,797</u>
<b>Depreciation</b>	
At 1st October 2006	25,088
Charge for year	3,741
On disposals	<u>(8,602)</u>
At 30th September 2007	<u>20,227</u>
<b>Net Book Value</b>	
At 30th September 2007	<u>42,570</u>
At 30th September 2006	<u>17,781</u>

**3. Share Capital**

**Authorised share capital.**

	<b>2007 £</b>	<b>2006 £</b>
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>

**Allotted, called up and fully paid:**

	<b>2007 No</b>	<b>£</b>	<b>2006 No</b>	<b>£</b>
Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>