

UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2021
FOR
A. GASKELL & SON (ROOFING CONTRACTORS)
LIMITED

Ainsworths Limited
Chartered Accountants
Charter House
Stansfield Street
Nelson
Lancashire
BB9 9XY

**A. GASKELL & SON (ROOFING CONTRACTORS)
LIMITED (REGISTERED NUMBER: 04891629)**

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FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

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**A. GASKELL & SON (ROOFING CONTRACTORS)
LIMITED**

**COMPANY INFORMATION
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

DIRECTOR: Mrs L Gaskell

REGISTERED OFFICE: Charter House
Stansfield Street
Nelson
Lancashire
BB9 9XY

REGISTERED NUMBER: 04891629 (England and Wales)

ACCOUNTANTS: Ainsworths Limited
Chartered Accountants
Charter House
Stansfield Street
Nelson
Lancashire
BB9 9XY

**A. GASKELL & SON (ROOFING CONTRACTORS)
LIMITED (REGISTERED NUMBER: 04891629)**

**BALANCE SHEET
30TH SEPTEMBER 2021**

	Notes	30.9.21 £	£	30.9.20 £	£
FIXED ASSETS					
Intangible assets	4		-		-
Tangible assets	5		<u>18,409</u>		<u>15,422</u>
			18,409		15,422
CURRENT ASSETS					
Debtors	6	22,796		21,403	
Cash at bank and in hand		<u>671,666</u>		<u>618,183</u>	
		694,462		639,586	
CREDITORS					
Amounts falling due within one year	7	<u>98,023</u>		<u>55,268</u>	
NET CURRENT ASSETS			<u>596,439</u>		<u>584,318</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			614,848		599,740
CREDITORS					
Amounts falling due after more than one year	8		(508,617)		(534,480)
PROVISIONS FOR LIABILITIES			<u>(3,498)</u>		<u>(2,930)</u>
NET ASSETS			<u>102,733</u>		<u>62,330</u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>102,633</u>		<u>62,230</u>
SHAREHOLDERS' FUNDS			<u>102,733</u>		<u>62,330</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th September 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th September 2021 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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 notes form part of these financial statements

**A. GASKELL & SON (ROOFING CONTRACTORS)
LIMITED (REGISTERED NUMBER: 04891629)**

**BALANCE SHEET - continued
30TH SEPTEMBER 2021**

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 28th September 2022 and were signed by:

Mrs L Gaskell - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

1. STATUTORY INFORMATION

A. Gaskell & Son (Roofing Contractors) Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover represents work carried out during the year, excluding value added tax.

Turnover may be accrued or deferred dependent on whether the amount invoiced on jobs straddling the year end match the stage of completion.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2003, has been fully amortised over its estimated useful life of five years.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

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	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 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.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

2. ACCOUNTING POLICIES - continued

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 4 (2020 - 4) .

4. INTANGIBLE FIXED ASSETS

	Goodwill
	£
COST	
At 1st October 2020	
and 30th September 2021	<u>85,000</u>
AMORTISATION	
At 1st October 2020	
and 30th September 2021	<u>85,000</u>
NET BOOK VALUE	
At 30th September 2021	<u><u>-</u></u>
At 30th September 2020	<u><u>-</u></u>

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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

5. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1st October 2020	2,479	14,814	13,860	5,292	36,445
Additions	-	-	7,200	656	7,856
At 30th September 2021	<u>2,479</u>	<u>14,814</u>	<u>21,060</u>	<u>5,948</u>	<u>44,301</u>
DEPRECIATION					
At 1st October 2020	1,570	9,685	5,291	4,477	21,023
Charge for year	137	772	3,643	317	4,869
At 30th September 2021	<u>1,707</u>	<u>10,457</u>	<u>8,934</u>	<u>4,794</u>	<u>25,892</u>
NET BOOK VALUE					
At 30th September 2021	<u>772</u>	<u>4,357</u>	<u>12,126</u>	<u>1,154</u>	<u>18,409</u>
At 30th September 2020	<u>909</u>	<u>5,129</u>	<u>8,569</u>	<u>815</u>	<u>15,422</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.21 £	30.9.20 £
Trade debtors	20,375	19,622
Other debtors	<u>2,421</u>	<u>1,781</u>
	<u>22,796</u>	<u>21,403</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.21 £	30.9.20 £
Bank loans and overdrafts	10,000	3,333
Trade creditors	7,669	6,989
Taxation and social security	22,290	26,100
Other creditors	<u>58,064</u>	<u>18,846</u>
	<u>98,023</u>	<u>55,268</u>

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	30.9.21 £	30.9.20 £
Bank loans	36,764	46,667
Other creditors	<u>471,853</u>	<u>487,813</u>
	<u>508,617</u>	<u>534,480</u>

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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR - continued	30.9.21	30.9.20
	£	£
Amounts falling due in more than five years:		
Repayable by instalments		
Bank loans	<u>-</u>	<u>6,667</u>

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.