

**P. & R. ROOFING LIMITED**

**Company Registration Number:  
05423050 (England and Wales)**

**Unaudited abridged accounts for the year ended 31 May 2021**

**Period of accounts**

**Start date: 01 June 2020**

**End date: 31 May 2021**

# **P. & R. ROOFING LIMITED**

## **Contents of the Financial Statements** **for the Period Ended 31 May 2021**

Balance sheet

Notes

# P. & R. ROOFING LIMITED

## Balance sheet

As at 31 May 2021

	<i>Notes</i>	<i>2021</i>	<i>2020</i>
		£	£
<b>Fixed assets</b>			
Intangible assets:	3	1,410	1,410
Tangible assets:	4	52,292	31,697
<b>Total fixed assets:</b>		<u>53,702</u>	<u>33,107</u>
<b>Current assets</b>			
Stocks:		29,849	33,385
Debtors:		25,838	41,946
Cash at bank and in hand:		245,739	183,056
<b>Total current assets:</b>		<u>301,426</u>	<u>258,387</u>
Creditors: amounts falling due within one year:		(92,883)	(73,464)
<b>Net current assets (liabilities):</b>		<u>208,543</u>	<u>184,923</u>
Total assets less current liabilities:		262,245	218,030
<b>Total net assets (liabilities):</b>		<u>262,245</u>	<u>218,030</u>
<b>Capital and reserves</b>			
Called up share capital:		2	2
Profit and loss account:		262,243	218,028
<b>Shareholders funds:</b>		<u>262,245</u>	<u>218,030</u>

The notes form part of these financial statements

## **P. & R. ROOFING LIMITED**

### **Balance sheet statements**

For the year ending 31 May 2021 the company was entitled to exemption 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.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with Section 444(2A).

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 & loss account.

**This report was approved by the board of directors on 30 September 2021  
and signed on behalf of the board by:**

Name: P A Hackett  
Status: Director

The notes form part of these financial statements

# **P. & R. ROOFING LIMITED**

## **Notes to the Financial Statements**

**for the Period Ended 31 May 2021**

### **1. Accounting policies**

These financial statements have been prepared in accordance with the provisions of Section 1A (Small Entities) of Financial Reporting Standard 102

#### **Turnover policy**

Turnover is measured at the fair value of the consideration received or receivable. Turnover is reduced for estimated customer returns, rebates and similar allowances.

#### **Tangible fixed assets and depreciation policy**

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses. At each balance sheet date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss. Depreciation is provided at the following annual rates in order to write off the cost of valuation less the estimated residual value of each asset over its estimated useful life: Leasehold land and buildings 25% reducing balance, plant and machinery 25% reducing balance motor vehicles 25% reducing balance

# **P. & R. ROOFING LIMITED**

## **Notes to the Financial Statements for the Period Ended 31 May 2021**

### **2. Employees**

	<i>2021</i>	<i>2020</i>
Average number of employees during the period	5	5

# P. & R. ROOFING LIMITED

## Notes to the Financial Statements for the Period Ended 31 May 2021

### 3. Intangible Assets

	Total
<b>Cost</b>	£
At 01 June 2020	1,410
At 31 May 2021	<u>1,410</u>
<b>Net book value</b>	
At 31 May 2021	<u>1,410</u>
At 31 May 2020	<u>1,410</u>

# **P. & R. ROOFING LIMITED**

## **Notes to the Financial Statements** **for the Period Ended 31 May 2021**

### **4. Tangible Assets**

	<b>Total</b>
<b>Cost</b>	£
At 01 June 2020	121,839
Additions	38,621
Disposals	(22,326)
At 31 May 2021	<u>138,134</u>
<b>Depreciation</b>	
At 01 June 2020	90,142
Charge for year	17,432
On disposals	(21,732)
At 31 May 2021	<u>85,842</u>
<b>Net book value</b>	
At 31 May 2021	<u>52,292</u>
At 31 May 2020	<u>31,697</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.