REGISTERED NUMBER: 05736783 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 March 2021

for

A & J Roofing (Haslemere) Limited

Contents of the Financial Statements
for the Year Ended 31 March 2021

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4

A & J Roofing (Haslemere) Limited

Company Information
for the Year Ended 31 March 2021

DIRECTORS:	M C Fly Mrs J A Fly
REGISTERED OFFICE:	Temple Cottage Sotherington Lane Selborne Alton Hampshire GU34 3LS
REGISTERED NUMBER:	05736783 (England and Wales)
ACCOUNTANTS:	Johnston Wood Roach Limited 24 Picton House Hussar Court Waterlooville Hampshire PO7 7SQ

Balance Sheet
31 March 2021

	Notes	31.3.21 £	£	31.3.20 £	£
FIXED ASSETS					
Intangible assets	4		-		-
Tangible assets	5		16,898		16,097
			16,898		16,097
CURRENT ASSETS					
Stocks		2,000		8,766	
Debtors	6	4,163		7,936	
Cash at bank		9,206		11,009	
		15,369		27,711	
CREDITORS					
Amounts falling due within one year	7	24,328		28,242	
NET CURRENT LIABILITIES			(8,959)		(531)
TOTAL ASSETS LESS CURRENT LIABILITIES			7,939		15,566
CREDITORS					
Amounts falling due after more than one year	8		(32,682)		(9,969)
PROVISIONS FOR LIABILITIES			(2,961)		(2,899)
NET (LIABILITIES)/ASSETS			(27,704)		2,698
CAPITAL AND RESERVES					
Called up share capital	9		2		2
Retained earnings			(27,706)		2,696
SHAREHOLDERS' FUNDS			(27,704)		2,698

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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

continued...

Balance Sheet - continued
31 March 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 Board of Directors and authorised for issue on 15 August 2021 and were signed on its behalf by:

M C Fly - Director

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 March 2021

1. STATUTORY INFORMATION

A & J Roofing (Haslemere) 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.

The presentation currency of the financial statements is the Pound Sterling (£).

Accounts are rounded to the nearest pound.

The account represent the company as an individual entity.

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 net invoiced sales of services, excluding value added tax.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2012, is being amortised evenly over its estimated useful life of four 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 or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on 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.

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.

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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.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 5 (2020 - 2) .

4. **INTANGIBLE FIXED ASSETS**

	Goodwill £
COST	
At 1 April 2020 and 31 March 2021	22,500
AMORTISATION	
At 1 April 2020 and 31 March 2021	22,500
NET BOOK VALUE	
At 31 March 2021	-
At 31 March 2020	-

continued...

5. **TANGIBLE FIXED ASSETS**

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2020	11,256	27,557	2,326	41,139
Additions	-	6,250	832	7,082
Disposals	(3,976)	(13,647)	(1,647)	(19,270)
At 31 March 2021	7,280	20,160	1,511	28,951
DEPRECIATION				
At 1 April 2020	9,433	13,730	1,879	25,042
Charge for year	186	3,303	125	3,614
Eliminated on disposal	(3,395)	(11,991)	(1,217)	(16,603)
At 31 March 2021	6,224	5,042	787	12,053
NET BOOK VALUE				
At 31 March 2021	1,056	15,118	724	16,898
At 31 March 2020	1,823	13,827	447	16,097

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Motor vehicles £
COST	
Additions	6,250
At 31 March 2021	6,250
DEPRECIATION	
Charge for year	260
At 31 March 2021	260
NET BOOK VALUE	
At 31 March 2021	5,990

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.21 £	31.3.20 £
Trade debtors	396	5,948
Other debtors	3,767	1,988
	4,163	7,936

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7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Bank loans and overdrafts	4,167	-
Hire purchase contracts	3,919	2,719
Trade creditors	10,835	18,080
Amounts owed to group undertakings	1,517	675
Taxation and social security	883	4,413
Other creditors	3,007	2,355
	24,328	28,242

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

	31.3.21	31.3.20
	£	£
Hire purchase contracts	11,849	9,969
Other creditors	20,833	-
	32,682	9,969

Amounts falling due in more than five years:

Repayable by instalments		
Other loans more 5yrs instal	833	-

9. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.3.21 £	31.3.20 £
100	Ordinary	£1	2	2

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.