

Unaudited Financial Statements
for the Year Ended 31 October 2019
for
S & S Roofing Limited

David Jones & Co
Chartered Certified Accountants
The Centre
Reading Road
Eversley Centre
Hampshire
RG27 0NB

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for the Year Ended 31 October 2019

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S & S Roofing Limited
Company Information
for the Year Ended 31 October 2019

DIRECTORS: Mr T J Saunders
Mrs M Saunders

SECRETARY: Mrs M Saunders

REGISTERED OFFICE: The Centre
Reading Road
Eversley Centre
Hampshire
RG27 0NB

REGISTERED NUMBER: 06723901 (England and Wales)

ACCOUNTANTS: David Jones & Co
Chartered Certified Accountants
The Centre
Reading Road
Eversley Centre
Hampshire
RG27 0NB

S & S Roofing Limited (Registered number: 06723901)

Balance Sheet
31 October 2019

	Notes	2019 £	£	2018 £	£
FIXED ASSETS					
Tangible assets	4		52,549		31,810
CURRENT ASSETS					
Stocks		7,750		7,500	
Debtors	5	188,629		156,307	
Cash at bank		<u>4,269</u>		<u>4,349</u>	
		200,648		168,156	
CREDITORS					
Amounts falling due within one year	6	<u>175,647</u>		<u>116,399</u>	
NET CURRENT ASSETS			<u>25,001</u>		<u>51,757</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			77,550		83,567
CREDITORS					
Amounts falling due after more than one year	7		<u>16,581</u>		<u>22,451</u>
NET ASSETS			<u>60,969</u>		<u>61,116</u>
CAPITAL AND RESERVES					
Called up share capital			2		2
Retained earnings			<u>60,967</u>		<u>61,114</u>
SHAREHOLDERS' FUNDS			<u>60,969</u>		<u>61,116</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2019 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

Balance Sheet - continued
31 October 2019

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 30 November 2020 and were signed on its behalf by:

Mrs M Saunders - Director

Notes to the Financial Statements
for the Year Ended 31 October 2019

1. STATUTORY INFORMATION

S & S Roofing 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 is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

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	- 25% on reducing balance and 20% on reducing balance
Motor vehicles	- 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.

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

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 3 (2018 - 3).

Notes to the Financial Statements - continued
for the Year Ended 31 October 2019

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Totals £
COST			
At 1 November 2018	7,326	77,282	84,608
Additions	5,714	19,495	25,209
Disposals	-	(13,700)	(13,700)
At 31 October 2019	<u>13,040</u>	<u>83,077</u>	<u>96,117</u>
DEPRECIATION			
At 1 November 2018	4,918	47,880	52,798
Charge for year	2,030	(814)	1,216
Eliminated on disposal	-	(10,446)	(10,446)
At 31 October 2019	<u>6,948</u>	<u>36,620</u>	<u>43,568</u>
NET BOOK VALUE			
At 31 October 2019	<u>6,092</u>	<u>46,457</u>	<u>52,549</u>
At 31 October 2018	<u>2,408</u>	<u>29,402</u>	<u>31,810</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Trade debtors	170,527	138,118
Other debtors	263	-
VAT	<u>17,839</u>	<u>18,189</u>
	<u>188,629</u>	<u>156,307</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Hire purchase contracts	4,363	6,947
Trade creditors	95,298	71,773
Amounts owed to associates	10,124	2,124
Tax	(20,959)	4,680
Social security and other taxes	12,053	4,010
Other creditors	7,950	7,842
Directors' current accounts	56,036	8,241
Accrued expenses	<u>10,782</u>	<u>10,782</u>
	<u>175,647</u>	<u>116,399</u>

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

	2019 £	2018 £
Hire purchase contracts	<u>16,581</u>	<u>22,451</u>

Notes to the Financial Statements - continued
for the Year Ended 31 October 2019

8. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to directors subsisted during the years ended 31 October 2019 and 31 October 2018:

	2019 £	2018 £
Mr T J Saunders and Mrs M Saunders		
Balance outstanding at start of year	-	8,705
Amounts repaid	-	(8,705)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>-</u>	<u>-</u>

9. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is Mr T J Saunders.

The company is under joint control of Mr T. Saunders and Mrs M. Saunders both directors and joint shareholders of the company

Chartered Certified Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
S & S Roofing Limited

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of S & S Roofing Limited for the year ended 31 October 2019 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/rulebook>.

This report is made solely to the Board of Directors of S & S Roofing Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of S & S Roofing Limited and state those matters that we have agreed to state to the Board of Directors of S & S Roofing Limited, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that S & S Roofing Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of S & S Roofing Limited. You consider that S & S Roofing Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of S & S Roofing Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

David Jones & Co
Chartered Certified Accountants
The Centre
Reading Road
Eversley Centre
Hampshire
RG27 0NB

30 November 2020

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.