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Registered number  
08513705

AMENDED

# BYRON BUILDING & ROOFING LIMITED

Report and Unaudited Accounts

31 May 2019



**BYRON BUILDING & ROOFING LIMITED**  
**Report and accounts**  
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**BYRON BUILDING & ROOFING LIMITED**  
**Company Information**

**Directors**

Byron Roy HARDING  
Jonathan Andrew FALCONER

**Accountants**

BANNER & ASSOCIATES LIMITED  
29 BYRON ROAD  
HARROW  
MIDDLESEX  
HA1 1JR

**Registered office**

95 VILLAGE WAY  
PINNER  
MIDDLESEX  
HA5 5AA

**Registered number**

08513705

**BYRON BUILDING & ROOFING LIMITED****Registered number: 08513705****Directors' Report**

The directors present their report and accounts for the year ended 31 May 2019.

**Principal activities**

The company's principal activity during the year continued to be Other building completion and finishing - Roofing activities.

**Directors**

The following persons served as directors during the year:

Byron Roy HARDING  
Jonathan Andrew FALCONER

**Small company provisions**

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 27 February 2020 and signed on its behalf.



Byron Roy HARDING  
Director

## **BYRON BUILDING & ROOFING LIMITED**

### **Chartered Accountants' report to the board of directors on the preparation of the unaudited statutory accounts of BYRON BUILDING & ROOFING LIMITED for the year ended 31 May 2019**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of BYRON BUILDING & ROOFING LIMITED for the year ended 31 May 2019 which comprise of the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity 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 Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at [www.icaew.com/en/members/regulations-standards-and-guidance](http://www.icaew.com/en/members/regulations-standards-and-guidance)

Our work has been undertaken in accordance with ICAEW Technical Release 07/16 AAF.

BANNER & ASSOCIATES LIMITED  
BANNER HOUSE  
29 BYRON ROAD  
HARROW  
MIDDLESEX  
HA1 1JR

27 February 2020

**BYRON BUILDING & ROOFING LIMITED**  
**Profit and Loss Account**  
**for the year ended 31 May 2019**

	<b>2019</b> <b>£</b>	<b>2018</b> <b>£</b>
<b>Turnover</b>	103,599	154,467
Cost of sales	(34,924)	(68,899)
<b>Gross profit</b>	<u>68,675</u>	<u>85,568</u>
Administrative expenses	(56,637)	(53,260)
<b>Operating profit</b>	<u>12,038</u>	<u>32,308</u>
Interest payable	(9)	-
<b>Profit before taxation</b>	<u>12,029</u>	<u>32,308</u>
Tax on profit	(2,894)	(4,070)
<b>Profit for the financial year</b>	<u>9,135</u>	<u>28,238</u>

**BYRON BUILDING & ROOFING LIMITED**

Registered number: 08513705

**Balance Sheet**

as at 31 May 2019

	Notes	2019 £	2018 £
<b>Fixed assets</b>			
Tangible assets	2	9,604	12,806
<b>Current assets</b>			
Cash at bank and in hand		428	4,937
<b>Creditors: amounts falling due within one year</b>	3	(4,492)	(13,338)
<b>Net current liabilities</b>		(4,064)	(8,401)
<b>Net assets</b>		5,540	4,405
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		5,440	4,305
<b>Shareholders' funds</b>		5,540	4,405

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.



Byron Roy HARDING  
Director

Approved by the board on 27 February 2020

**BYRON BUILDING & ROOFING LIMITED**  
**Statement of Changes in Equity**  
**for the year ended 31 May 2019**

	Share capital	Share premium	Re- valuation reserve	Profit and loss account	Total
	£	£	£	£	£
<b>At 1 June 2017</b>	100	-	-	67	167
Profit for the financial year				28,238	28,238
Dividends				(24,000)	(24,000)
<b>At 31 May 2018</b>	<u>100</u>	<u>-</u>	<u>-</u>	<u>4,305</u>	<u>4,405</u>
<b>At 1 June 2018</b>	100	-	-	4,305	4,405
Profit for the financial year				9,135	9,135
Dividends				(8,000)	(8,000)
<b>At 31 May 2019</b>	<u>100</u>	<u>-</u>	<u>-</u>	<u>5,440</u>	<u>5,540</u>



**BYRON BUILDING & ROOFING LIMITED**  
**Notes to the Accounts**  
**for the year ended 31 May 2019**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Intangible fixed assets***

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

***Investments***

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

***Stocks***

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

## **BYRON BUILDING & ROOFING LIMITED**

### **Notes to the Accounts**

**for the year ended 31 May 2019**

#### ***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

#### ***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

#### ***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

#### ***Foreign currency translation***

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

#### ***Leased assets***

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

#### ***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

## **2 Tangible fixed assets**

**BYRON BUILDING & ROOFING LIMITED**  
**Notes to the Accounts**  
**for the year ended 31 May 2019**

	<b>Plant and machinery etc £</b>	<b>Motor vehicles £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 June 2018	1,866	19,355	21,221
At 31 May 2019	1,866	19,355	21,221
<b>Depreciation</b>			
At 1 June 2018	1,423	6,992	8,415
Charge for the year	111	3,091	3,202
At 31 May 2019	1,534	10,083	11,617
<b>Net book value</b>			
At 31 May 2019	332	9,272	9,604
At 31 May 2018	443	12,363	12,806

**3 Creditors: amounts falling due within one year**

	<b>2019 £</b>	<b>2018 £</b>
Taxation and social security costs	2,894	13,337
Other creditors	1,598	1
	<u>4,492</u>	<u>13,338</u>

**4 Other information**

BYRON BUILDING & ROOFING LIMITED is a private company limited by shares and incorporated in England. Its registered office is:  
95 VILLAGE WAY  
PINNER  
MIDDLESEX  
HA5 5AA