

COMPANY REGISTRATION NUMBER 05603859

**D J C ROOFING &
BUILDERS LIMITED**

**Unaudited Abbreviated
Accounts**

31 July 2015

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COMPANIES HOUSE

GARRATTS WOLVERHAMPTON LIMITED

Chartered Accountants
29 Waterloo Road
Wolverhampton
West Midlands
WV1 4DJ

D J C ROOFING & BUILDERS LIMITED

Abbreviated Accounts

Year ended 31 July 2015

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D J C ROOFING & BUILDERS LIMITED

Abbreviated Balance Sheet

31 July 2015

	Note	2015 £	2014 £
Fixed assets	2		
Intangible assets		2,661	5,321
Tangible assets		183	366
		<u>2,844</u>	<u>5,687</u>
Current assets			
Stocks		1,000	1,000
Debtors		4,992	12,040
Cash at bank and in hand		-	13,266
		<u>5,992</u>	<u>26,306</u>
Creditors: Amounts falling due within one year		<u>17,567</u>	<u>28,488</u>
Net current liabilities		<u>(11,575)</u>	<u>(2,182)</u>
Total assets less current liabilities		<u>(8,731)</u>	<u>3,505</u>

The balance sheet continues on the following page.

The notes on pages 3 to 4 Form part of these abbreviated accounts.

D J C ROOFING & BUILDERS LIMITED

Abbreviated Balance Sheet *(continued)*

31 July 2015

	Note	2015 £	2014 £
Capital and reserves			
Called up equity share capital	3	100	100
Profit and loss account		<u>(8,831)</u>	<u>3,405</u>
(Deficit)/shareholders' funds		<u>(8,731)</u>	<u>3,505</u>

For the year ended 31 July 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors and authorised for issue on 29 March 2016, and are signed on their behalf by:



Mr D Cockayne

Company Registration Number: 05603859

The notes on pages 3 to 4 form part of these abbreviated accounts.

D J C ROOFING & BUILDERS LIMITED

Notes to the Abbreviated Accounts

Year ended 31 July 2015

1. Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Goodwill - Over 10 years

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant & Machinery	- 25% per annum, straight line
Fixtures & Fittings	- 25% per annum, straight line
Motor Vehicles	- 25% per annum, straight line
Computer Equipment	- 33 1/3% per annum, straight line

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Hire purchase agreements

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account at a constant rate of charge on the balance of capital repayments outstanding.

D J C ROOFING & BUILDERS LIMITED

Notes to the Abbreviated Accounts

Year ended 31 July 2015

1. Accounting policies *(continued)*

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

2. Fixed assets

	Intangible Assets £	Tangible Assets £	Total £
Cost			
At 1 August 2014 and 31 July 2015	<u>26,606</u>	<u>18,155</u>	<u>44,761</u>
Depreciation			
At 1 August 2014	21,285	17,789	39,074
Charge for year	<u>2,660</u>	<u>183</u>	<u>2,843</u>
At 31 July 2015	<u>23,945</u>	<u>17,972</u>	<u>41,917</u>
Net book value			
At 31 July 2015	<u>2,661</u>	<u>183</u>	<u>2,844</u>
At 31 July 2014	<u>5,321</u>	<u>366</u>	<u>5,687</u>

3. Share capital

Allotted, called up and fully paid:

	2015		2014	
	No	£	No	£
Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>