

Company Registration No. 5938520 (England and Wales)

GW ROOFING & BUILDING LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022
PAGES FOR FILING WITH REGISTRAR

GW ROOFING & BUILDING LIMITED

COMPANY INFORMATION

Director	G P West
Secretary	L West
Company number	5938520
Registered office	126 Winton Drive Croxley Green Rickmansworth Herts WD3 3QY

GW ROOFING & BUILDING LIMITED

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GW ROOFING & BUILDING LIMITED

BALANCE SHEET

AS AT 30 SEPTEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	2		9,217		12,289
Current assets					
Stocks		660		540	
Debtors	3	1,093		1,126	
Cash at bank and in hand		484,982		533,221	
		486,735		534,887	
Creditors: amounts falling due within one year	4	(176,043)		(312,283)	
Net current assets			310,692		222,604
Total assets less current liabilities			319,909		234,893
Capital and reserves					
Called up share capital	5		2		2
Profit and loss reserves			319,907		234,891
Total equity			319,909		234,893

The director of the company have elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 30 September 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and signed by the director and authorised for issue on 26 June 2023

G P West
Director

Company Registration No. 5938520

GW ROOFING & BUILDING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2022

1 Accounting policies

Company information

GW Roofing & Building Limited is a private company limited by shares incorporated in England and Wales. The registered office is 126 Winton Drive, Croxley Green, Rickmansworth, Herts, WD3 3QY.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Motor vehicle tools and equipment	25% reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

1.4 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition.

1.5 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

GW ROOFING & BUILDING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

2 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 October 2021 and 30 September 2022	81,252
Depreciation and impairment	
At 1 October 2021	68,963
Depreciation charged in the year	3,072
At 30 September 2022	72,035
Carrying amount	
At 30 September 2022	9,217
At 30 September 2021	12,289

3 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	1,093	1,126

4 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	25,218	66,715
Corporation tax	22,997	17,123
Other taxation and social security	14,910	12,006
Other creditors	112,918	216,439
	176,043	312,283

5 Called up share capital

	2022 £	2021 £
Ordinary share capital		
Authorised		
100 Ordinary of £1 each	100	100
Issued and fully paid		
2 Ordinary of £1 each	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.