

**I.J.S ROOFING & BUILDING LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2017**

Aldridge Management Accountancy Services Ltd

15a Anchor Road  
Aldridge  
Walsall  
West Midlands  
WS9 8PT

**I.J.S ROOFING & BUILDING LIMITED**  
**Unaudited Financial Statements**  
**For The Year Ended 31 May 2017**

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**I.J.S ROOFING & BUILDING LIMITED**  
**Statement of Financial Position**  
**For The Year Ended 31 May 2017**

Registered number: 4785989

		<b>2017</b>		<b>2016</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Tangible Assets	<b>6</b>		4,594		6,126
			<u>4,594</u>		<u>6,126</u>
<b>CURRENT ASSETS</b>					
Stocks	<b>7</b>	800		800	
Debtors	<b>8</b>	108,802		58,541	
Cash at bank and in hand		15,126		54,707	
		<u>124,728</u>		<u>114,048</u>	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>9</b>	(71,990 )		(81,975 )	
		<u></u>		<u></u>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			52,738		32,073
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>57,332</u>		<u>38,199</u>
<b>PROVISIONS FOR LIABILITIES</b>					
Deferred Taxation	<b>10</b>		(529 )		(529 )
			<u></u>		<u></u>
<b>NET ASSETS</b>			<u>56,803</u>		<u>37,670</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	<b>11</b>		2		2
Profit and loss account			56,801		37,668
			<u></u>		<u></u>
<b>SHAREHOLDERS' FUNDS</b>			<u>56,803</u>		<u>37,670</u>

**I.J.S ROOFING & BUILDING LIMITED**  
**Statement of Financial Position (continued)**  
**For The Year Ended 31 May 2017**

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For the year ending 31 May 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Director's responsibilities**

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.
- The Company has taken advantage of Companies Act 2006 section 444(1) and opted not to file the Income Statement

On behalf of the board

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**Mr IEUAN SPOONER**

**21 February 2018**

The notes on pages 4 to 6 form part of these financial statements.

**I.J.S ROOFING & BUILDING LIMITED**  
**Statement of Changes in Equity**  
**For The Year Ended 31 May 2017**

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	<b>Share Capital</b>	<b>Profit &amp; Loss Account</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
As at 1 June 2015	2	30,942	30,944
Profit for the year and total comprehensive income	-	23,526	23,526
Dividends paid	-	(16,800)	(16,800)
As at 31 May 2016 and 1 June 2016	2	37,668	37,670
Profit for the year and total comprehensive income	-	35,933	35,933
Dividends paid	-	(16,800)	(16,800)
As at 31 May 2017	2	56,801	56,803

**I.J.S ROOFING & BUILDING LIMITED**  
**Notes to the Unaudited Accounts**  
**For The Year Ended 31 May 2017**

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**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

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

**1.2. Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

**1.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor Vehicles	Motor Vehicles 25% Reducing Balance
Fixtures & Fittings	Fixtures & Fittings 25% Reducing Balance

**1.4. Stocks and Work in Progress**

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

**1.5. Registrar Filing Requirements**

The company has taken advantage of Companies Act 2006 section 444(1) and opted not to file the income statement, directors report, and notes to the financial statements relating to the income statement. The notes which are not included have been hidden but original note numbering has remained the same for those that are present.

**6. Tangible Assets**

	<b>Motor Vehicles</b>	<b>Fixtures &amp; Fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
As at 1 June 2016	34,535	1,713	36,248
As at 31 May 2017	34,535	1,713	36,248
<b>Depreciation</b>			
As at 1 June 2016	28,509	1,613	30,122
Provided during the period	1,507	25	1,532
As at 31 May 2017	30,016	1,638	31,654
<b>Net Book Value</b>			
As at 31 May 2017	4,519	75	4,594
As at 1 June 2016	6,026	100	6,126

**7. Stocks**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Stock - materials	800	800
	800	800

**I.J.S ROOFING & BUILDING LIMITED**  
**Notes to the Unaudited Accounts (continued)**  
**For The Year Ended 31 May 2017**

**8. Debtors**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	48,302	58,541
Other debtors (1)	60,500	-
	<u>108,802</u>	<u>58,541</u>

Trade debtors are shown net of specific bad debts on the Balance Sheet. 2017: £Nil (2016: £19,687).

**9. Creditors: Amounts Falling Due Within One Year**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Trade creditors	39,244	43,085
Corporation tax	9,268	5,509
Other taxes and social security	1,179	2,434
VAT	3,492	12,152
Accruals and deferred income	2,711	2,711
Director's loan account	16,096	16,084
	<u>71,990</u>	<u>81,975</u>

**10. Deferred Taxation**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
As at 1 June 2016	529	529
Deferred taxation	-	-
	<u>529</u>	<u>529</u>

The provision for deferred taxation is made up of accelerated capital allowances

**11. Share Capital**

	<b>Value</b>	<b>Number</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>		<b>£</b>	<b>£</b>
<b>Allotted, called up and fully paid</b>				
Ordinary shares	1,000	2	2	2

**12. Transactions With and Loans to Directors**

Dividends paid to directors

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Mr IEUAN SPOONER	8,400	8,400

**I.J.S ROOFING & BUILDING LIMITED**  
**Notes to the Unaudited Accounts (continued)**  
**For The Year Ended 31 May 2017**

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**13. Dividends**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
<b>On equity shares:</b>		
Interim dividend paid	16,800	16,800
	<u>16,800</u>	<u>16,800</u>

**14. Ultimate Controlling Party**

The company's ultimate controlling party are Ieuan and Caron Spooner by virtue of their ownership of 100% of the issued share capital in the company.

**15. General Information**

I.J.S ROOFING & BUILDING LIMITED Registered number 4785989 is a limited by shares company incorporated in England & Wales. The Registered Office is 21 HIGH LAND ROAD, WALSALL WOOD WALSALL, WEST MIDLANDS, WS9 9ER.



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