

**Abbreviated Accounts**

**for the Year Ended 28 February 2005**

**for**

**A R B Sales Limited**

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**A R B Sales Limited**

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for the Year Ended 28 February 2005**

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**A R B Sales Limited**

**Company Information  
for the Year Ended 28 February 2005**

**DIRECTORS:**

J M Cooper  
E P Mccoy  
C Newey

**SECRETARY:**

C Newey

**REGISTERED OFFICE:**

Reedham House  
31 King Street West  
Manchester  
M3 2PJ

**REGISTERED NUMBER:**

1476382 (England and Wales)

**AUDITORS:**

Freedman Frankl & Taylor  
Registered Auditors  
Chartered Accountants  
Reedham House  
31 King Street West  
Manchester  
M3 2PJ

**Report of the Independent Auditors to  
A R B Sales Limited  
Under Section 247B of the Companies Act 1985**

We have examined the abbreviated accounts on pages three to five, together with the full financial statements of the company for the year ended 28 February 2005 prepared under Section 226 of the Companies Act 1985.

This report is made solely to the company, in accordance with Section 247B of the Companies Act 1985. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

**Respective responsibilities of directors and auditors**

The directors are responsible for preparing the abbreviated accounts in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Act to the Registrar of Companies and whether the accounts to be delivered are properly prepared in accordance with those provisions and to report our opinion to you.

**Basis of opinion**

We have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the full financial statements.

**Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts on pages three to five are properly prepared in accordance with those provisions.



Freedman Frankl & Taylor  
Registered Auditors  
Chartered Accountants  
Reedham House  
31 King Street West  
Manchester  
M3 2PJ

Date: 21 Dec 2005

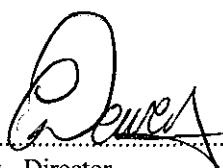
**A R B Sales Limited**

**Abbreviated Balance Sheet  
28 February 2005**

		2005		2004	
	Notes	£	£	£	£
<b>FIXED ASSETS:</b>					
Tangible assets	2		19,328		21,529
<b>CURRENT ASSETS:</b>					
Stocks		25,040		34,206	
Debtors		134,280		64,992	
		<u>159,320</u>		<u>99,198</u>	
<b>CREDITORS:</b> Amounts falling due within one year	3	<u>152,064</u>		<u>99,336</u>	
<b>NET CURRENT ASSETS/(LIABILITIES):</b>			<u>7,256</u>		<u>(138)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES:</b>			26,584		21,391
<b>CREDITORS:</b> Amounts falling due after more than one year	3		(1,902)		(7,275)
<b>PROVISIONS FOR LIABILITIES AND CHARGES:</b>			<u>(886)</u>		<u>(691)</u>
			<u>£23,796</u>		<u>£13,425</u>
<b>CAPITAL AND RESERVES:</b>					
Called up share capital	4		1,000		1,000
Profit and loss account			<u>22,796</u>		<u>12,425</u>
<b>SHAREHOLDERS' FUNDS:</b>			<u>£23,796</u>		<u>£13,425</u>

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective June 2002).

**ON BEHALF OF THE BOARD:**

  
 .....  
 C Newey - Director

Approved by the Board on 20/2/05 .....

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts  
for the Year Ended 28 February 2005**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

**Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Fixtures and fittings	- 10% on reducing balance
Motor vehicles	- 25% on reducing balance

**Stocks**

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

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the profit and loss account as incurred.

**Pensions**

The company operates a defined contribution pension scheme. Contributions payable for the year are charged in the profit and loss account.

**A R B Sales Limited**

**Notes to the Abbreviated Accounts  
for the Year Ended 28 February 2005**

**2. TANGIBLE FIXED ASSETS**

	Total
	£
<b>COST:</b>	
At 1 March 2004	52,262
Additions	2,492
	<hr/>
At 28 February 2005	54,754
	<hr/>
<b>DEPRECIATION:</b>	
At 1 March 2004	30,733
Charge for year	4,693
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At 28 February 2005	35,426
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<b>NET BOOK VALUE:</b>	
At 28 February 2005	19,328
	<hr/>
At 29 February 2004	21,529
	<hr/>

**3. CREDITORS**

The following secured debts are included within creditors:

	2005	2004
	£	£
Bank overdrafts	4,862	1,794
	<hr/>	<hr/>

**4. CALLED UP SHARE CAPITAL**

Authorised, allotted, issued and fully paid:

Number:	Class:	Nominal value:	2005	2004
			£	£
1,000	Ordinary	£1	1,000	1,000
			<hr/>	<hr/>