

Registration number: 02209376

A M Robb Ltd

Unaudited Abbreviated Accounts
for the Year Ended 30 April 2014

LKCA
Chartered Accountants
Suite D Pinbrook Court
Venny Bridge
Exeter
Devon
EX4 8JQ

MONDAY



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COMPANIES HOUSE

The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 6) have been prepared.

**Chartered Accountants' Report to the Board of Directors on the Preparation of the
Unaudited Statutory Accounts of
A M Robb Ltd
for the Year Ended 30 April 2014**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of A M Robb Ltd for the year ended 30 April 2014 set out on pages 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 (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to the Board of Directors of A M Robb Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of A M Robb Ltd and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than A M Robb Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that A M Robb Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of A M Robb Ltd. You consider that A M Robb Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of A M Robb Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

.....LK

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Chartered Accountants
Suite D Pinbrook Court
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Devon
EX4 8JQ
6 August 2014

A M Robb Ltd
(Registration number: 02209376)
Abbreviated Balance Sheet at 30 April 2014

	Note	2014 £	2013 £
Fixed assets			
Tangible fixed assets		52,875	54,671
Current assets			
Stocks		176,424	198,308
Debtors	3	179,949	169,727
Cash at bank and in hand		3,596	9,380
		359,969	377,415
Creditors: Amounts falling due within one year		(172,762)	(198,437)
Net current assets		187,207	178,978
Total assets less current liabilities		240,082	233,649
Creditors: Amounts falling due after more than one year		(18,189)	(23,637)
Provisions for liabilities		(1,158)	-
Net assets		220,735	210,012
Capital and reserves			
Called up share capital	4	20,004	20,000
Profit and loss account		200,731	190,012
Shareholders' funds		220,735	210,012

For the year ending 30 April 2014 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

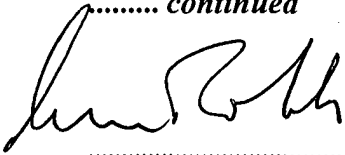
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the Board on 6 August 2014 and signed on its behalf by:

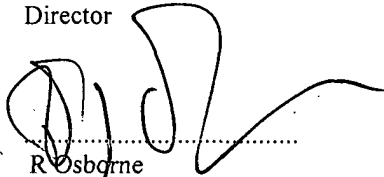
The notes on pages 4 to 6 form an integral part of these financial statements.

A M Robb Ltd
(Registration number: 02209376)
Abbreviated Balance Sheet at 30 April 2014

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Mr A M Robb
Director



.....
R Osborne
Director

A M Robb Ltd

Notes to the Abbreviated Accounts for the Year Ended 30 April 2014

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008).

Turnover

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

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Plant and machinery	20% straight line
Fixtures and fittings	33% straight line
Motor vehicles	25% reducing balance
Website design	33% straight line

Stock

Stocks are 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, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE.

Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

Foreign currency

Transactions in foreign currencies are recorded at the exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the closing rates at the balance sheet date. All exchange differences are included in the profit and loss account.

Hire purchase and leasing

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

A M Robb Ltd

Notes to the Abbreviated Accounts for the Year Ended 30 April 2014

..... *continued*

Assets held under finance leases, which are leases where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital elements of future obligations under the leases are included as liabilities in the balance sheet. The interest element of the rental obligation is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding. Assets held under hire purchase agreements are capitalised as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital element of future finance payments is included within creditors. Finance charges are allocated to accounting periods over the length of the contract and represent a constant proportion of the balance of capital repayments outstanding.

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 May 2013	245,549	245,549
Additions	27,679	27,679
Disposals	(23,475)	(23,475)
At 30 April 2014	<u>249,753</u>	<u>249,753</u>
Depreciation		
At 1 May 2013	190,878	190,878
Charge for the year	23,082	23,082
Eliminated on disposals	(17,082)	(17,082)
At 30 April 2014	<u>196,878</u>	<u>196,878</u>
Net book value		
At 30 April 2014	<u>52,875</u>	<u>52,875</u>
At 30 April 2013	<u>54,671</u>	<u>54,671</u>

3 Debtors

Debtors includes £nil (2013 - £nil) receivable after more than one year.

A M Robb Ltd

Notes to the Abbreviated Accounts for the Year Ended 30 April 2014

..... continued

4 Share capital

Allotted, called up and fully paid shares

	2014		2013	
	No.	£	No.	£
Ordinary of £1 each	20,000	20,000	20,000	20,000
Ordinary 'A' of £1 (2013 - £0.00) each	1	1	-	-
Ordinary 'B' of £1 (2013 - £0.00) each	1	1	-	-
Ordinary 'C' of £1 (2013 - £0.00) each	1	1	-	-
Ordinary 'D' of £1 (2013 - £0.00) each	1	1	-	-
	<u>20,004</u>	<u>20,004</u>	<u>20,000</u>	<u>20,000</u>

New shares allotted

During the year 1 'A' Ordinary Share having an aggregate nominal value of £1 were allotted for an aggregate consideration of £1.

During the year 1 'B' Ordinary Share having an aggregate nominal value of £1 were allotted for an aggregate consideration of £1.

During the year 1 'C' Ordinary Share having an aggregate nominal value of £1 were allotted for an aggregate consideration of £1.

During the year 1 'D' Ordinary Share having an aggregate nominal value of £1 were allotted for an aggregate consideration of £1.