

Abbreviated Unaudited Accounts

for the Year Ended 31 March 2014

for

A.C.R. Batching Systems (UK) Ltd

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for the year ended 31 March 2014**

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A.C.R. Batching Systems (UK) Ltd

**Company Information
for the year ended 31 March 2014**

DIRECTORS:

C Roberts
Mrs S Roberts

SECRETARY:

C Roberts

REGISTERED OFFICE:

64 Brown Avenue
Church Lawton
Stoke On Trent
Staffordshire
ST7 3EP

REGISTERED NUMBER:

02321615 (England and Wales)

ACCOUNTANTS:

Banks Sheridan
Datum House
Electra Way
Crewe
Cheshire
CW1 6ZF

Abbreviated Balance Sheet
31 March 2014

	Notes	2014 £	£	2013 £	£
FIXED ASSETS					
Tangible assets	2		7,066		8,763
CURRENT ASSETS					
Debtors	3	13,615		14,060	
Cash at bank		<u>13,040</u>		<u>2,963</u>	
		26,655		17,023	
CREDITORS					
Amounts falling due within one year		<u>37,974</u>		<u>27,832</u>	
NET CURRENT LIABILITIES			(11,319)		(10,809)
TOTAL ASSETS LESS CURRENT LIABILITIES			(4,253)		(2,046)
PROVISIONS FOR LIABILITIES			840		420
NET LIABILITIES			<u>(5,093)</u>		<u>(2,466)</u>
CAPITAL AND RESERVES					
Called up share capital	4		50,000		50,000
Profit and loss account			<u>(55,093)</u>		<u>(52,466)</u>
SHAREHOLDERS' FUNDS			<u>(5,093)</u>		<u>(2,466)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2014 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 23 December 2014 and were signed on its behalf by:

C Roberts - Director

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts
for the year ended 31 March 2014**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

No material uncertainties that may cast significant doubt about the ability of the company to continue as a going concern have been identified by the directors. In forming this view the directors had due regard to the net asset deficiency shown in the company's balance sheet. This deficiency is due to amounts due to the directors personally and they have undertaken to provide continuing support to the company and not to withdraw the amounts due unless the company finances so permit.

On this basis the directors consider it appropriate to prepare the financial statements on the going concern basis.

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 April 2008).

Revenue

Revenue (described as turnover) is the value of goods (net of VAT) provided to customers during the year, plus the value of work (net of VAT) performed during the year with respect to services.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 15% on cost
Plant and machinery	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 15% on reducing balance

Deferred tax

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

Pension costs and other post-retirement benefits

Contributions payable by the company to the employees' pension schemes are charged to the profit and loss account in the period to which they relate. The assets of those schemes are held separately from the business in independently administered funds.

Warranty provision

A warranty provision is included to cover the labour and materials element of warranty work outstanding at the balance sheet date.

**Notes to the Abbreviated Accounts - continued
for the year ended 31 March 2014**

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 April 2013	58,027
Additions	<u>249</u>
At 31 March 2014	<u>58,276</u>
DEPRECIATION	
At 1 April 2013	49,264
Charge for year	<u>1,946</u>
At 31 March 2014	<u>51,210</u>
NET BOOK VALUE	
At 31 March 2014	<u>7,066</u>
At 31 March 2013	<u>8,763</u>

3. DEBTORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

The aggregate total of debtors falling due after more than one year is £ 0 (2013 - £ 332)

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2014 £	2013 £
50,000	Ordinary Shares	£1	<u>50,000</u>	<u>50,000</u>

5. ULTIMATE PARENT COMPANY

The ultimate parent company is Roberts Properties Limited, a company registered in England and Wales.

6. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The director has a loan account with the company which has been in credit throughout the year. The amount due to the director at the balance sheet date was £20,129 and is disclosed in creditors. No interest was charged on the director's loan account in the year.

7. RELATED PARTY DISCLOSURES

At 31 March 2014 there was an amount owing by ACR Batching Systems (UK) Limited to Roberts Properties Limited of £1,423. Management charges payable to Roberts Properties Limited in the year amounted to £9,600.

**Statement by the Directors
on the Unaudited Financial Statements of
A.C.R. Batching Systems (UK) Ltd**

The following reproduces the text of the report prepared for the directors and members in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to four) have been prepared.

We confirm that as directors we have met our duty in accordance with the Companies Act 2006 to:

- ensure that the company has kept proper accounting records;
prepare financial statements which give a true and fair view of the state of the company as at 31 March 2014 and of
- its loss for that period in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008); and
- follow the applicable accounting policies, subject to any material departures disclosed and explained in the notes to the financial statements.

ON BEHALF OF THE BOARD:

C Roberts - Director

23 December 2014

**Accountants' Independent Assurance Report
to the Board of Directors and the Members
on the Unaudited Financial Statements of
A.C.R. Batching Systems (UK) Ltd**

The following reproduces the text of the report prepared for the directors and members in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to four) have been prepared.

We have performed certain procedures in respect of the company's unaudited financial statements for the year ended 31 March 2014 on pages three to eight, made enquiries of the company's directors and assessed accounting policies adopted by the directors, in order to gather sufficient evidence for our conclusion in this report.

This report is made solely to the company's directors and to the company's members, in each case in accordance with our terms of engagement. It has been released to the directors and the members on the basis that this report shall not be copied, referred to or disclosed, in whole (save for the directors' own internal purposes or amongst the directors and members or as may be required by law or by a competent regulator) or in part, without our prior written consent. Our work has been undertaken so that we might state to the directors and the members those matters that we have agreed to state to them in this 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 and the company's directors as a body and to company's members, as a body, for our work, for this report or the conclusions we have formed.

Respective responsibilities

The company's directors have confirmed that they have met their duty as set out in the directors' statement on page nine. They consider that the company is exempt from the statutory requirement for an audit for the year. Our responsibility is to form and express an independent conclusion, based on the work carried out, to the company's directors and the members on the financial statements.

Scope

We conducted our engagement in accordance with the Institute of Chartered Accountants in England & Wales Interim Technical Release AAF 03/06. Our work was based primarily upon enquiry, analytical procedures and assessing accounting policies in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). If we considered it to be necessary, we also performed limited examination of evidence relevant to certain balances and disclosures in the financial statements where we became aware of matters that might indicate a risk of material misstatement in the financial statements.

The terms of our engagement exclude any requirement to carry out a comprehensive assessment of the risks of material misstatement, a consideration of fraud, laws, regulations or internal controls, and we have not done so. We are not required to, and we do not, express an audit opinion on these financial statements.

Conclusion

Based on our work, nothing has come to our attention to refute the directors' confirmation that in accordance with the Companies Act 2006 the financial statements give a true and fair view of the state of the company's affairs as at 31 March 2014 and of its loss for the year then ended and have been properly prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

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Cheshire
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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.