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**Aber Roof Truss Limited**  
**UNAUDITED ABBREVIATED ACCOUNTS**  
for the year ended  
30 June 2012

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# Aber Roof Truss Limited

## ABBREVIATED ACCOUNTS

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**Aber Roof Truss Limited****UNAUDITED ABBREVIATED BALANCE SHEET**

30 June 2012

		2012 £	2011 £
<b>FIXED ASSETS</b>	<i>Notes</i>		
Tangible assets	1	<u>422,066</u>	<u>409,998</u>
<b>CURRENT ASSETS</b>			
Stocks		72,676	75,740
Debtors		123,641	94,573
Cash at bank and in hand		<u>175,386</u>	<u>156,348</u>
		371,703	326,661
CREDITORS amounts falling due within one year	2	<u>286,864</u>	<u>227,634</u>
NET CURRENT ASSETS		<u>84,839</u>	<u>99,027</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>506,905</u>	<u>509,025</u>
CREDITORS amounts falling due after more than one year	3	60,279	63,808
PROVISIONS FOR LIABILITIES AND CHARGES		<u>7,174</u>	<u>5,689</u>
		<u>439,452</u>	<u>439,528</u>
<b>CAPITAL AND RESERVES</b>			
Called up equity share capital	5	100	100
Profit and loss account		<u>439,352</u>	<u>439,428</u>
SHAREHOLDERS' FUNDS		<u>439,452</u>	<u>439,528</u>

For the year ended 30 June 2012 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and its members have not required the company to have an audit of its financial statements for the year in question in accordance with section 476

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

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

The abbreviated accounts on pages 1 to 5 were approved by the Board of Directors and authorised for issue on 12<sup>th</sup> Dec 2012 and are signed on their behalf by



Mr W D Hopkins  
Director

# Aber Roof Truss Limited

## UNAUDITED ACCOUNTING POLICIES

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### BASIS OF ACCOUNTING

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)

### TURNOVER

Turnover is recognised at the fair value of the consideration received or receivable for sale of goods and services in the ordinary nature of the business. Turnover is shown net of Value Added Tax, of goods and services provided to customers and, in the case of long term contracts, credit is taken appropriate to the stage of completion when the outcome of the contract can be ascertained with reasonable certainty.

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

### FIXED ASSETS

All fixed assets are initially recorded at cost.

### DEPRECIATION

Depreciation is calculated so as to write off the cost of a tangible fixed asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant and machinery	-	10% on cost
Motor vehicles	-	20% reducing balance
Computer equipment	-	20% reducing balance

### STOCKS

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

### HIRE PURCHASE AGREEMENTS

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis.

### OPERATING LEASE AGREEMENTS

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

### PENSION COSTS

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

# Aber Roof Truss Limited

## UNAUDITED ACCOUNTING POLICIES

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### DEFERRED TAXATION

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events that result in an obligation to pay more tax in the future or a right to pay less tax in the future have occurred at the balance sheet date. Timing differences are differences between the company's taxable profits and its results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements.

Deferred tax is measured at the average tax rates that are expected to apply in the periods in which timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date. Deferred tax is measured on a non-discounted basis.

### FINANCIAL INSTRUMENTS

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

# Aber Roof Truss Limited

## UNAUDITED NOTES TO THE ABBREVIATED ACCOUNTS for the year ended 30 June 2012

### 1 FIXED ASSETS

	Tangible Assets £
Cost	
At 1 July 2011	645,256
Additions	43,584
Disposals	(19,775)
At 30 June 2012	<u>669,065</u>
Depreciation	
At 1 July 2011	235,258
Charge for year	27,554
On disposals	(15,813)
At 30 June 2012	<u>246,999</u>
Net book value	
At 30 June 2012	<u>422,066</u>
At 30 June 2011	<u>409,998</u>

### 2 CREDITORS amounts falling due within one year

The following liabilities disclosed under creditors falling due within one year are secured by the company

	2012 £	2011 £
Bank loans and overdrafts	<u>2,845</u>	<u>2,700</u>

### 3 CREDITORS amounts falling due after more than one year

The following liabilities disclosed under creditors falling due after more than one year are secured by the company

	2012 £	2011 £
Bank loans and overdrafts	<u>59,929</u>	<u>62,758</u>

Included within creditors falling due after more than one year is an amount of £46,427 (2011 - £49,272) in respect of liabilities which fall due for payment after more than five years from the balance sheet date

### 4 RELATED PARTY TRANSACTIONS

During the period the company was under the control of Mr W D Hopkins, who is a director, by virtue of his 51% interest in the ordinary share capital of the company. During the period the directors received dividends of £103,643.

Creditors includes the following amounts owed to directors -

Mr W D Hopkins	£50,284
Mr K Dunbein	£12,440
Mr S B Beesley	£7,903
Mr D C Hopkins	£12,959

# Aber Roof Truss Limited

## UNAUDITED NOTES TO THE ABBREVIATED ACCOUNTS for the year ended 30 June 2012

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### 5 SHARE CAPITAL

	2012 £	2011 £
Allotted, called up and fully paid		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

ACCOUNTANTS' REPORT TO THE DIRECTORS OF ABER ROOF TRUSS  
LIMITED ON THE UNAUDITED ABBREVIATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2012

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In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated financial statements of Aber Roof Truss Limited which comprise Balance Sheet, principal Accounting Policies and the related notes as set out on pages 1 to 5 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 <http://www.icaew.com/en/members/regulations-standards-and-guidance>

This report is made solely to the directors of Aber Roof Truss Limited as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Aber Roof Truss Limited and state those matters that we have agreed to state to them in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). This report should not therefore be regarded as suitable to be used or relied on by any other party wishing to acquire any rights against Baker Tilly Tax and Accounting Limited for any purpose or in any context. Any party other than the directors which obtains access to this report or a copy and chooses to rely on this report (or any part of it) will do so at its own risk. To the fullest extent permitted by law, Baker Tilly Tax and Accounting Limited will accept no responsibility or liability in respect of this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by any person's reliance on representations in this report.

It is your duty to ensure that Aber Roof Truss Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Aber Roof Truss Limited under the Companies Act 2006. You consider that Aber Roof Truss Limited 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 financial statements of Aber Roof Truss Limited. 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 financial statements or the abbreviated financial statements.

*Baker Tilly Tax and Accounting Limited*

BAKER TILLY TAX AND ACCOUNTING LIMITED  
Chartered Accountants  
The Steam Mill  
Steam Mill Street  
Chester CH3 5AN

Date *16<sup>th</sup> December* 2012