

Registration number: 06272116

# Rob Royd Farm Shop Limited

Unaudited Abbreviated Accounts  
for the Year Ended 30 November 2010

TUESDAY



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17/05/2011  
COMPANIES HOUSE

Thorntons  
Chartered Certified Accountants  
176-178 Pontefract Road  
Cudworth  
Barnsley  
S72 8BE

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**Rob Royd Farm Shop Limited**  
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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 5) have been prepared.

**Chartered Certified Accountants' Report to the Director on the Unaudited  
Financial Statements of  
Rob Royd Farm Shop Limited**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Rob Royd Farm Shop Limited for the year ended 30 November 2010 set out on pages from the company's accounting records and from information and explanations you have given us.

As a member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at [http //rulebook accaglobal.com/](http://rulebook accaglobal.com/)

This report is made solely to the Board of Directors of Rob Royd Farm Shop Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Rob Royd Farm Shop Limited and state those matters that we have agreed to state to the Board of Directors of Rob Royd Farm Shop Limited, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Rob Royd Farm Shop Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Rob Royd Farm Shop Limited has kept adequate accounting records and to prepare financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Rob Royd Farm Shop Limited. You consider that Rob Royd Farm Shop 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 Rob Royd Farm Shop 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 accounts.

  
.....  
Thorntons  
Chartered Certified Accountants

14 April 2011

176-178 Pontefract Road  
Cudworth  
Barnsley  
S72 8BE

**Rob Royd Farm Shop Limited (Registration number: 06272116)**

**Abbreviated Balance Sheet as at 30 November 2010**

		<b>2010</b>		<b>2009</b>	
	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fixed assets</b>					
Tangible assets	2		166,528		92,070
<b>Current assets</b>					
Stocks		34,220		34,500	
Debtors		24,845		8,369	
Cash at bank and in hand		38,124		39,285	
		<u>97,189</u>		<u>82,154</u>	
<b>Creditors: Amounts falling due within one year</b>		<u>(96,913)</u>		<u>(79,156)</u>	
<b>Net current assets</b>			<u>276</u>		<u>2,998</u>
<b>Total assets less current liabilities</b>			166,804		95,068
<b>Creditors: Amounts falling due after more than one year</b>			<u>(42,980)</u>		<u>(44,602)</u>
<b>Net assets</b>			<u>123,824</u>		<u>50,466</u>
<b>Capital and reserves</b>					
Called up share capital	3		100		100
Profit and loss reserve			<u>123,724</u>		<u>50,366</u>
<b>Shareholders' funds</b>			<u>123,824</u>		<u>50,466</u>

The notes on pages 4 to 5 form an integral part of these financial statements.

**Rob Royd Farm Shop Limited (Registration number: 06272116)**  
**Abbreviated Balance Sheet as at 30 November 2010**

*... .. continued*

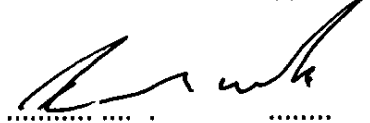
For the year ending 30 November 2010, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

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

These accounts were approved by the Director on 14 April 2011



.....

R White  
Director

The notes on pages 4 to 5 form an integral part of these financial statements.

## **Rob Royd Farm Shop Limited**

### **Notes to the abbreviated accounts for the Year Ended 30 November 2010**

#### **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 amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

##### **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:

Motor vehicles	25% straight line basis
Fixtures and fittings	15% straight line basis

##### **Stock**

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

##### **Hire purchase and finance lease contracts**

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 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 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.

##### **Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as 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.

## Rob Royd Farm Shop Limited

### Notes to the abbreviated accounts for the Year Ended 30 November 2010

..... continued

#### 2 Fixed assets

	<b>Tangible assets £</b>
<b>Cost</b>	
As at 1 December 2009	124,799
Additions	<u>102,099</u>
As at 30 November 2010	<u>226,898</u>
<b>Depreciation</b>	
As at 1 December 2009	32,729
Charge for the year	<u>27,641</u>
As at 30 November 2010	<u>60,370</u>
<b>Net book value</b>	
As at 30 November 2010	<u>166,528</u>
As at 30 November 2009	<u>92,070</u>

#### 3 Share capital

	<b>2010 £</b>	<b>2009 £</b>
<b>Allotted, called up and fully paid</b>		
<b>Equity</b>		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>