

**A & J ROBERTS TRANSPORT LIMITED**  
**UNAUDITED ABBREVIATED ACCOUNTS**  
**YEAR ENDED**  
**31 MARCH 2015**

**COMPANY REGISTRATION NUMBER 06503038**

**PORTER GARLAND**  
Chartered Accountants  
Communication House  
Victoria Avenue  
Camberley  
Surrey  
GU15 3HX

SATURDAY



A30 \*A4HQLV0X\* 10/10/2015 #283  
COMPANIES HOUSE

**A & J ROBERTS TRANSPORT LIMITED**

**ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 MARCH 2015**

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# **A & J ROBERTS TRANSPORT LIMITED**

## **CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF A & J ROBERTS TRANSPORT LIMITED**

**YEAR ENDED 31 MARCH 2015**

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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 accounts of A & J Roberts Transport Limited for the year ended 31 March 2015 which comprise the Balance Sheet, principal Accounting Policies and the related notes 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/regulations](http://icaew.com/regulations).

This report is made solely to the director of A & J Roberts Transport Limited in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the abbreviated accounts of A & J Roberts Transport Limited and state those matters that we have agreed to state to him in this report in accordance with AAF 02/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than A & J Roberts Transport Limited and its director for our work or for this report.

It is your duty to ensure that A & J Roberts Transport Limited has kept adequate accounting records and to prepare statutory abbreviated accounts that give a true and fair view of the assets, liabilities, financial position and profit of A & J Roberts Transport Limited. You consider that A & J Roberts Transport 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 abbreviated accounts of A & J Roberts Transport 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 abbreviated accounts.



PORTER GARLAND  
Chartered Accountants

Communication House  
Victoria Avenue  
Camberley  
Surrey  
GU15 3HX

24 August 2015

# A & J ROBERTS TRANSPORT LIMITED

## ABBREVIATED BALANCE SHEET

**31 MARCH 2015**

	Note	2015 £	£	2014 £	£
<b>FIXED ASSETS</b>	<b>1</b>				
Tangible assets			11,752		14,370
<b>CURRENT ASSETS</b>					
Debtors		26,496		43,037	
Cash at bank and in hand		86,318		32,888	
		112,814		75,925	
<b>CREDITORS: Amounts falling due within one year</b>		52,547		23,083	
<b>NET CURRENT ASSETS</b>			60,267		52,842
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			72,019		67,212
<b>PROVISIONS FOR LIABILITIES</b>			2,180		2,670
			69,839		64,542
<b>CAPITAL AND RESERVES</b>					
Called up equity share capital	4		100		100
Profit and loss account			69,739		64,442
<b>SHAREHOLDERS' FUNDS</b>			69,839		64,542

The Balance sheet continues on the following page.  
The accounting policies and notes on pages 4 to 6 form part of these abbreviated accounts.

**A & J ROBERTS TRANSPORT LIMITED**  
**ABBREVIATED BALANCE SHEET** *(continued)*

**31 MARCH 2015**

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For the year ended 31 March 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

These abbreviated accounts were approved and signed by the director and authorised for issue on 24 August 2015.



MR J ROBERTS  
Director

Company Registration Number: 06503038

The accounting policies and notes on pages 4 to 6 form part of these abbreviated accounts.

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# **A & J ROBERTS TRANSPORT LIMITED**

## **ACCOUNTING POLICIES**

**YEAR ENDED 31 MARCH 2015**

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### **Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with applicable UK accounting standards.

### **Cash flow statement**

The director has taken advantage of the exemption in Financial Reporting Standard No 1 (Revised 1996) from including a cash flow statement in the financial statements on the grounds that the company is small.

### **Turnover**

Turnover comprises the value of sales (net of VAT, similar taxes and trade discounts) of goods and services provided in the normal course of business. Turnover is recognised by reference to the invoice date as this is the point at which the risks and rewards pass to the customer.

### **Fixed assets**

All fixed assets are initially recorded at cost.

### **Depreciation**

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

Plant & Machinery	- 25% reducing balance basis
Equipment	- 20% reducing balance basis

### **Finance lease agreements**

Where the company enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease. The asset is recorded in the balance sheet as a tangible fixed asset and is depreciated in accordance with the above depreciation policies. Future instalments under such leases, net of finance charges, are included within creditors. Rentals payable are apportioned between the finance element, which is charged to the profit and loss account on a straight line basis, and the capital element which reduces the outstanding obligation for future instalments.

### **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.

### **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 have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions:

# **A & J ROBERTS TRANSPORT LIMITED**

## **ACCOUNTING POLICIES** *(continued)*

**YEAR ENDED 31 MARCH 2015**

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Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

Deferred tax assets are recognised only to the extent that the director considers that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

### **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.

**A & J ROBERTS TRANSPORT LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 MARCH 2015**

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**1. FIXED ASSETS**

	<b>Tangible Assets £</b>
<b>COST</b>	
At 1 April 2014 and 31 March 2015	<u><b>29,090</b></u>
<b>DEPRECIATION</b>	
At 1 April 2014	<b>14,720</b>
Charge for year	<u><b>2,618</b></u>
<b>At 31 March 2015</b>	<u><b>17,338</b></u>
<b>NET BOOK VALUE</b>	
At 31 March 2015	<u><b>11,752</b></u>
At 31 March 2014	<u><b>14,370</b></u>

**2. TRANSACTIONS WITH THE DIRECTOR**

At the balance sheet date, the company owed Mr J Roberts the sum of £24,083 (2014 - £(19,627)).

**3. RELATED PARTY TRANSACTIONS**

The company was under the control of Mr. J. Roberts, the sole director and majority shareholder, throughout the current and previous year.

**4. SHARE CAPITAL**

**Allotted, called up and fully paid:**

	<b>2015</b>		<b>2014</b>	
	<b>No</b>	<b>£</b>	<b>No</b>	<b>£</b>
Ordinary A shares of £1 each	<b>90</b>	<b>90</b>	<b>90</b>	<b>90</b>
Ordinary B shares of £1 each	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>
	<u><b>100</b></u>	<u><b>100</b></u>	<u><b>100</b></u>	<u><b>100</b></u>

The B shares rank pari passu with the A shares in all respects, except in respect of payment of dividends.