

ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2013
FOR
A.B.R. ROOFING SERVICES LIMITED

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FOR THE YEAR ENDED 30 SEPTEMBER 2013**

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A.B.R. ROOFING SERVICES LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 30 SEPTEMBER 2013**

DIRECTORS:	A B Ross Mrs E B Ross
SECRETARY:	Mrs E B Ross
REGISTERED OFFICE:	640 Merry Street Motherwell LANARKSHIRE ML1 4BP
REGISTERED NUMBER:	SC164886 (Scotland)
ACCOUNTANTS:	Bannerman Johnstone MacLay Chartered Accountants 213 St Vincent Street Glasgow G2 5QY
BANKERS:	Bank of Scotland 84 Main Street Wishaw ML2 7LX

A.B.R. ROOFING SERVICES LIMITED (REGISTERED NUMBER: SC164886)**ABBREVIATED BALANCE SHEET****30 SEPTEMBER 2013**

	Notes	2013 £	£	2012 £	£
FIXED ASSETS					
Intangible assets	2		-		-
Tangible assets	3		265,265		201,459
			<u>265,265</u>		<u>201,459</u>
CURRENT ASSETS					
Stocks		-		7,830	
Debtors		51,987		59,990	
Cash at bank		<u>5,009</u>		<u>35,890</u>	
		56,996		103,710	
CREDITORS					
Amounts falling due within one year		<u>74,113</u>		<u>78,884</u>	
NET CURRENT (LIABILITIES)/ASSETS			<u>(17,117)</u>		<u>24,826</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			248,148		226,285
CREDITORS					
Amounts falling due after more than one year	4		<u>141,329</u>		<u>80,483</u>
NET ASSETS			<u>106,819</u>		<u>145,802</u>
CAPITAL AND RESERVES					
Called up share capital	5		2		2
Profit and loss account			<u>106,817</u>		<u>145,800</u>
SHAREHOLDERS' FUNDS			<u>106,819</u>		<u>145,802</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2013 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 notes form part of these abbreviated accounts

ABBREVIATED BALANCE SHEET - continued
30 SEPTEMBER 2013

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 25 June 2014 and were signed on its behalf by:

A B Ross - Director

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2013**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention.

Financial reporting standard number 1

Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company.

Turnover

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

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2002, is being amortised evenly over its estimated useful life of three years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery - 20% - 25% on cost

Stocks

Work in progress is valued at the lower of cost and net realisable value.

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

Deferred tax

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

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2013

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 October 2012	
and 30 September 2013	<u>75,000</u>
AMORTISATION	
At 1 October 2012	
and 30 September 2013	<u>75,000</u>
NET BOOK VALUE	
At 30 September 2013	<u>-</u>
At 30 September 2012	<u>-</u>

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 October 2012	296,853
Additions	126,206
Disposals	<u>(56,696)</u>
At 30 September 2013	<u>366,363</u>
DEPRECIATION	
At 1 October 2012	95,394
Charge for year	31,727
Eliminated on disposal	<u>(26,023)</u>
At 30 September 2013	<u>101,098</u>
NET BOOK VALUE	
At 30 September 2013	<u>265,265</u>
At 30 September 2012	<u>201,459</u>

4. CREDITORS

Creditors include the following debts falling due in more than five years:

	2013 £	2012 £
Repayable by instalments	<u>92,571</u>	<u>25,699</u>

5. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2013 £	2012 £
2	Ordinary	£1	<u>2</u>	<u>2</u>

NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2013

6. CONTROL

The company is under the control of A Ross and E Ross, who are both directors of the company.

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.