

**REGISTERED NUMBER: SC164886 (Scotland)**

**Abbreviated Accounts for the Year Ended 30 September 2014**

**for**

**ABR Roofing Services Limited**

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**ABR Roofing Services Limited**

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for the Year Ended 30 September 2014**

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**ABR Roofing Services Limited**

**Company Information  
for the Year Ended 30 September 2014**

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**DIRECTORS:**

A B Ross  
Mrs E B Ross

**SECRETARY:**

Mrs E B Ross

**REGISTERED OFFICE:**

640 Merry Street  
Motherwell  
Lanarkshire  
ML14BP

**REGISTERED NUMBER:**

SC164886 (Scotland)

**Abbreviated Balance Sheet**  
**30 September 2014**

	Notes	30.9.14 £	30.9.13 £
<b>FIXED ASSETS</b>			
Intangible assets	2	-	-
Tangible assets	3	238,296	265,265
		<u>238,296</u>	<u>265,265</u>
<b>CURRENT ASSETS</b>			
Stocks		10,115	-
Debtors		42,955	56,287
Cash at bank		-	5,009
		<u>53,070</u>	<u>61,296</u>
<b>CREDITORS</b>			
Amounts falling due within one year		<u>95,652</u>	<u>78,412</u>
<b>NET CURRENT LIABILITIES</b>		<u>(42,582)</u>	<u>(17,116)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		195,714	248,149
<b>CREDITORS</b>			
Amounts falling due after more than one year	4	<u>118,729</u>	<u>141,330</u>
<b>NET ASSETS</b>		<u><u>76,985</u></u>	<u><u>106,819</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	5	2	2
Profit and loss account		<u>76,983</u>	<u>106,817</u>
<b>SHAREHOLDERS' FUNDS</b>		<u><u>76,985</u></u>	<u><u>106,819</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2014 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- 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.

The notes form part of these abbreviated accounts

**Abbreviated Balance Sheet - continued**  
**30 September 2014**

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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 10 March 2015 and were signed on its behalf by:

*Elizabeth Ross.*

Mrs E B Ross - Director

**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 0, is being amortised evenly over its estimated useful life of nil 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 etc - 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 2014**

**2. INTANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 October 2013	
and 30 September 2014	75,000
<b>AMORTISATION</b>	
At 1 October 2013	
and 30 September 2014	75,000
<b>NET BOOK VALUE</b>	
At 30 September 2014	-
At 30 September 2013	-

**3. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 October 2013	366,363
Additions	5,250
Disposals	(15,179)
At 30 September 2014	356,434
<b>DEPRECIATION</b>	
At 1 October 2013	101,098
Charge for year	32,219
Eliminated on disposal	(15,179)
At 30 September 2014	118,138
<b>NET BOOK VALUE</b>	
At 30 September 2014	238,296
At 30 September 2013	265,265

**4. CREDITORS**

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

	30.9.14 £	30.9.13 £
Repayable by instalments	87,594	92,572

**ABR Roofing Services Limited**

**Notes to the Abbreviated Accounts - continued  
for the Year Ended 30 September 2014**

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**5. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:      Class:

2              Ordinary

Nominal  
value:  
£1

30.9.14  
£  
2  
      

30.9.13  
£  
2