

Registration number: SC322434

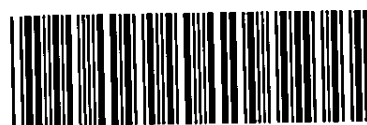
# A B Robb Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 June 2011

Simpson Forsyth  
Chartered Accountants  
52 - 54 Queen's Road  
Aberdeen  
AB15 4YE

THURSDAY



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COMPANIES HOUSE

**A B Robb 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 4) have been prepared.

**Chartered Accountants' Report to the Director on the Preparation of the Unaudited  
Statutory Accounts of  
A B Robb Limited  
for the Year Ended 30 June 2011**

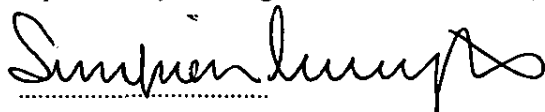
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of A B Robb Limited for the year ended 30 June 2011 as set out on pages 2 to 4 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at [www.icas.org.uk/accounts/preparationguidance](http://www.icas.org.uk/accounts/preparationguidance).

This report is made solely to you, the Director of A B Robb Limited, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of A B Robb Limited and state those matters that we have agreed to state to you, the director, in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at [www.icas.org.uk/accounts/preparationguidance](http://www.icas.org.uk/accounts/preparationguidance). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than A B Robb Limited and you, as its Director for our work or for this report.

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



Simpson Forsyth  
Chartered Accountants  
52 - 54 Queen's Road  
Aberdeen  
AB15 4YE

Date: 1/11/11

**A B Robb Limited**  
**(Registration number: SC322434)**  
**Abbreviated Balance Sheet at 30 June 2011**

	Note	2011 £	2010 £
<b>Fixed assets</b>			
Tangible fixed assets		4,261	3,545
<b>Current assets</b>			
Debtors	3	736,664	525,815
Cash at bank and in hand		187,466	193,922
		924,130	719,737
Creditors: Amounts falling due within one year		(201,932)	(195,264)
Net current assets		722,198	524,473
Total assets less current liabilities		726,459	528,018
Provisions for liabilities		(1,245)	-
Net assets		725,214	528,018
<b>Capital and reserves</b>			
Called up share capital	4	1	1
Profit and loss account		725,213	528,017
Shareholders' funds		725,214	528,018

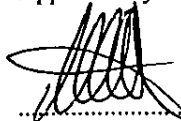
For the year ending 30 June 2011 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2008).

Approved by the director on 28/10/11

  
 .....  
 Mr A B Robb  
 Director

The notes on pages 3 to 4 form an integral part of these financial statements.

## **A B Robb Limited**

### **Notes to the Abbreviated Accounts for the Year Ended 30 June 2011**

#### **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 revenue recognised in the accounts. Revenue is recognised when the company fulfils its contractual obligations to customers by supplying services and excludes value added tax. Where services are performed gradually over time revenue is recognised as activity progresses by reference to the value of the work performed.

##### **Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Tenants' improvements	20% straight line
Office equipment	33% straight line
Fixtures and fittings	20% straight line

##### **Deferred tax**

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE.

Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

##### **Hire purchase and leasing**

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.

##### **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.

##### **Pensions**

The company operates a defined contribution pension scheme. Contributions are recognised in the profit and loss account in the period in which they become payable in accordance with the rules of the scheme.

# **A B Robb Limited**

## **Notes to the Abbreviated Accounts for the Year Ended 30 June 2011**

*..... continued*

### **2 Fixed assets**

	<b>Tangible assets £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 July 2010	13,183	13,183
Additions	<u>3,871</u>	<u>3,871</u>
At 30 June 2011	<u>17,054</u>	<u>17,054</u>
<b>Depreciation</b>		
At 1 July 2010	9,638	9,638
Charge for the year	<u>3,155</u>	<u>3,155</u>
At 30 June 2011	<u>12,793</u>	<u>12,793</u>
<b>Net book value</b>		
At 30 June 2011	<u>4,261</u>	<u>4,261</u>
At 30 June 2010	<u>3,545</u>	<u>3,545</u>

### **3 Debtors**

Debtors includes £nil (2010 - £nil) receivable after more than one year.

### **4 Share capital**

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

	<b>2011</b>		<b>2010</b>	
	<b>No.</b>	<b>£</b>	<b>No.</b>	<b>£</b>
Ordinary shares of 1 each	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>