

Registration number: SC322434

A B Robb Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 June 2012

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

SATURDAY



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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 5) have been prepared.

**Report to the Director on the Preparation of the Unaudited Statutory Accounts of
A B Robb Limited
for the Year Ended 30 June 2012**

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 2012 as set out on pages 2 to 5 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/accountspreparationguidance.

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/accountspreparationguidance. 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

5 September 2012

A B Robb Limited
(Registration number: SC322434)
Abbreviated Balance Sheet at 30 June 2012

| | Note | 2012 £ | 2011 £ |
|--|------|-----------------------|-----------------------|
| Fixed assets | | | |
| Tangible fixed assets | 2 | <u>2,405</u> | <u>4,261</u> |
| Current assets | | | |
| Debtors | | 764,512 | 736,664 |
| Cash at bank and in hand | | <u>371,410</u> | <u>187,466</u> |
| | | 1,135,922 | 924,130 |
| Creditors: Amounts falling due within one year | | <u>(206,737)</u> | <u>(201,932)</u> |
| Net current assets | | <u>929,185</u> | <u>722,198</u> |
| Total assets less current liabilities | | 931,590 | 726,459 |
| Provisions for liabilities | | <u>(933)</u> | <u>(1,245)</u> |
| Net assets | | <u><u>930,657</u></u> | <u><u>725,214</u></u> |
| Capital and reserves | | | |
| Called up share capital | 3 | 1 | 1 |
| Profit and loss account | | <u>930,656</u> | <u>725,213</u> |
| Shareholders' funds | | <u><u>930,657</u></u> | <u><u>725,214</u></u> |

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

A B Robb Limited
(Registration number: SC322434)
Abbreviated Balance Sheet at 30 June 2012

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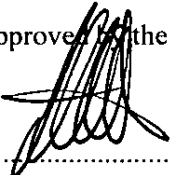
For the year ending 30 June 2012 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

The director acknowledges his responsibility 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.

Approved by the director on 5 September 2012



.....
Mr A B Robb
Director

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

A B Robb Limited

Notes to the Abbreviated Accounts for the Year Ended 30 June 2012

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:

| Asset class | Depreciation method and rate |
|-----------------------|-------------------------------------|
| 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 2012

..... *continued*

2 Fixed assets

| | Tangible assets £ | Total £ |
|-----------------------|----------------------------------|--------------------|
| Cost | | |
| At 1 July 2011 | 17,058 | 17,058 |
| Additions | <u>1,580</u> | <u>1,580</u> |
| At 30 June 2012 | <u>18,638</u> | <u>18,638</u> |
| Depreciation | | |
| At 1 July 2011 | 12,797 | 12,797 |
| Charge for the year | <u>3,436</u> | <u>3,436</u> |
| At 30 June 2012 | <u>16,233</u> | <u>16,233</u> |
| Net book value | | |
| At 30 June 2012 | <u>2,405</u> | <u>2,405</u> |
| At 30 June 2011 | <u>4,261</u> | <u>4,261</u> |

3 Share capital

Allotted, called up and fully paid shares

| | 2012 | | 2011 | |
|---------------------------|-------------|----------|-------------|----------|
| | No. | £ | No. | £ |
| Ordinary shares of 1 each | <u>1</u> | <u>1</u> | <u>1</u> | <u>1</u> |