

COMPANY REGISTRATION NUMBER 4574539

**ROBEK PLUMBING AND HEATING LIMITED**  
**ABBREVIATED ACCOUNTS**  
**31 DECEMBER 2004**



**GORDON CONSULTANCY LIMITED**

Hamilton  
13 The Nurseries  
Linstock  
Carlisle  
Cumbria  
CA6 4RR

# **ROBEK PLUMBING AND HEATING LIMITED**

## **ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2004**

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# ROBEK PLUMBING AND HEATING LIMITED

## ACCOUNTANTS' REPORT TO THE DIRECTORS OF ROBEK PLUMBING AND HEATING LIMITED

YEAR ENDED 31 DECEMBER 2004

As described on the balance sheet, the directors of the company are responsible for the preparation of the abbreviated accounts for the year ended 31 December 2004, set out on pages 2 to 6 .

You consider that the company is exempt from an audit under the Companies Act 1985.

In accordance with your instructions we have compiled these unaudited abbreviated accounts in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

*Gordon Consultancy Ltd*

GORDON CONSULTANCY LIMITED

Hamilton  
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26/5/05

# ROBEK PLUMBING AND HEATING LIMITED

## ABBREVIATED BALANCE SHEET

31 DECEMBER 2004

	Note	2004 £	2003 £
<b>FIXED ASSETS</b>	<b>2</b>		
Tangible assets		<u>2,937</u>	<u>3,781</u>
<b>CURRENT ASSETS</b>			
Stocks		-	1,100
Debtors		7,272	9,865
Cash at bank and in hand		<u>6,936</u>	<u>19,936</u>
		<u>14,208</u>	<u>30,901</u>
<b>CREDITORS: Amounts falling due within one year</b>		<u>12,423</u>	<u>22,822</u>
<b>NET CURRENT ASSETS</b>		<u>1,785</u>	<u>8,079</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>4,722</u>	<u>11,860</u>
<b>CREDITORS: Amounts falling due after more than one year</b>		-	588
<b>PROVISIONS FOR LIABILITIES AND CHARGES</b>		<u>20</u>	<u>22</u>
		<u>4,702</u>	<u>11,250</u>

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

# ROBEK PLUMBING AND HEATING LIMITED

## ABBREVIATED BALANCE SHEET *(continued)*

31 DECEMBER 2004

	Note	2004 £	2003 £
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	3	2	2
Profit and loss account		<u>4,700</u>	<u>11,248</u>
<b>SHAREHOLDERS' FUNDS</b>		<u><u>4,702</u></u>	<u><u>11,250</u></u>

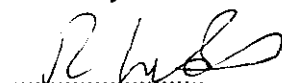
The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps proper accounting records which comply with section 221 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985.

These abbreviated accounts were approved by the directors on 24/5/05..... and are signed on their behalf by:



MR RJ LYONS



MR K PHILLIPS

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

# **ROBEK PLUMBING AND HEATING LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2004**

### **1. ACCOUNTING POLICIES**

#### **Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

#### **Turnover**

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

#### **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
Fixtures & Fittings	- 25% Reducing balance
Motor Vehicles	- 25% Reducing balance
Equipment	- 25% Reducing balance

#### **Work in progress**

Work in progress is valued on the basis of direct costs plus attributable overheads based on normal level of activity. Provision is made for any foreseeable losses where appropriate. No element of profit is included in the valuation of work in progress.

#### **Hire purchase agreements**

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis.

#### **Operating lease agreements**

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.

# ROBEK PLUMBING AND HEATING LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 DECEMBER 2004

### 1. ACCOUNTING POLICIES *(continued)*

#### 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:

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 directors consider 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.

### 2. FIXED ASSETS

	Tangible Assets £
<b>COST</b>	
At 1 January 2004	5,156
Additions	136
<b>At 31 December 2004</b>	<u>5,292</u>
<b>DEPRECIATION</b>	
At 1 January 2004	1,375
Charge for year	980
<b>At 31 December 2004</b>	<u>2,355</u>
<b>NET BOOK VALUE</b>	
<b>At 31 December 2004</b>	<u>2,937</u>
At 31 December 2003	<u>3,781</u>

# ROBEK PLUMBING AND HEATING LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 DECEMBER 2004

### 3. SHARE CAPITAL

#### Authorised share capital:

	2004	2003
	£	£
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

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

	2004		2003	
	No	£	No	£
Ordinary shares of £1 each	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>

#### Shares issued in period

Ordinary share capital brought forward		2		-
Issue of ordinary shares at par		-		2
		<u>2</u>		<u>2</u>