

RBA Consultants Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 September 2015

Ballard Dale Syree Watson LLP
Chartered Accountants
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Kingswood Road
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Worcestershire
WR9 0QH

RBA Consultants Limited

Contents

Abbreviated Balance Sheet	<u>1</u>
Notes to the Abbreviated Accounts	<u>2</u> to <u>3</u>

RBA Consultants Limited

(Registration number: 04270269)

Abbreviated Balance Sheet as at 30 September 2015

	Note	2015 £	2014 £
Fixed assets			
Tangible assets	<u>2</u>	482	-
Current assets			
Debtors		20,285	13,204
Cash at bank and in hand		2,143	-
		<hr/>	<hr/>
		22,428	13,204
		<hr/>	<hr/>
Creditors: Amounts falling due within one year		(72,975)	(69,072)
		<hr/>	<hr/>
Net current liabilities		(50,547)	(55,868)
		<hr/>	<hr/>
Total assets less current liabilities		(50,065)	(55,868)
		<hr/>	<hr/>
Accruals and deferred income		(5,875)	(2,500)
		<hr/>	<hr/>
Net liabilities		(55,940)	(58,368)
		<hr/>	<hr/>
Capital and reserves			
Called up share capital	<u>3</u>	100	100
		<hr/>	<hr/>
Profit and loss account		(56,040)	(58,468)
		<hr/>	<hr/>
Shareholders deficit		(55,940)	(58,368)
		<hr/>	<hr/>

For the year ending 30 September 2015 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.

Approved by the Board on 29 June 2016 and signed on its behalf by:

.....

H
Company secretary and director

A

B u i l l o c k

The notes on pages 2 to 3 form an integral part of these financial statements.

Page 1

RBA Consultants Limited

Notes to the Abbreviated Accounts for the Year Ended 30 September 2015

1 Accounting policies

Turnover

Turnover represents amounts chargeable in respect of the sale of goods and services to customers.

Revenue recognition

Revenue is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, VAT and other sales tax or duty.

Goodwill

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

Intangible assets

Intangible assets are stated in the balance sheet at cost less accumulated amortisation and impairment. They are amortised on a straight line basis over their estimated useful lives.

Depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Asset class	Depreciation method and rate
Fixtures and fittings	25% on cost
Computer equipment	25% on cost

Research and development

Development expenditure incurred on an individual project is carried forward when its future recoverability can reasonably be regarded as assured. Any expenditure carried forward is amortised in line with the expected future sales from the related project.

Investment properties

Certain of the company's properties are held for long-term investment. Investment properties are accounted for in accordance with the FRSSE.

Fixed asset investments

Fixed asset investments are stated at historical cost less provision for any diminution in value.

Current asset investments

Current asset investments are included at the lower of cost and net realisable value.

Provisions

A provision is recognised when there is a legal or constructive obligation as a result of a past event and it is probable that an outflow of economic benefits will be required to settle the obligation.

RBA Consultants Limited

Notes to the Abbreviated Accounts for the Year Ended 30 September 2015

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.

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 October 2014	8,068	8,068
Additions	643	643
	<hr/>	<hr/>
At 30 September 2015	8,711	8,711
	<hr/>	<hr/>
Depreciation		
At 1 October 2014	8,068	8,068
Charge for the year	161	161
	<hr/>	<hr/>
At 30 September 2015	8,229	8,229
	<hr/>	<hr/>
Net book value		
At 30 September 2015	482	482
	<hr/>	<hr/>
At 30 September 2014	-	-
	<hr/>	<hr/>

3 Share capital

Allotted, called up and fully paid shares

2015

2014

	No.	£	No.	£
Ordinary of £1 each	100	100	100	100
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4 Control

The company is controlled by H A Bullock.

Page 3

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