Registered number
09438775

Robust Machinery Limited

Filleted Accounts

28 February 2017

Robust Machinery Limited

Registered number: 09438775

Balance Sheet

as at 28 February 2017

	Notes		2017		2016
			£		£
Fixed assets					
Tangible assets	2		28,200		13,029
Current assets					
Stocks		5,000		22,000	
Debtors	3	(50,712)		-	
Cash at bank and in hand		104,582		2,858	
		58,870		24,858	
Creditors: amounts falling due within one year	4	(47,048)		(55,007)	
Net current assets/(liabilities)			11,822		(30,149)
Net assets/(liabilities)			40,022		(17,120)
Capital and reserves					
Called up share capital			2		1
Profit and loss account			40,020		(17,121)
Shareholders' funds			40,022		(17,120)

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Duncan McGregor

Director

Approved by the board on 25 November 2017

Robust Machinery Limited

Notes to the Accounts

for the year ended 28 February 2017

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

2 Tangible fixed assets

	Plant and machinery etc	Motor vehicles	Total
	£	£	£
Cost			
At 1 March 2016	16,287	-	16,287
Additions	15,520	6,700	22,220
At 28 February 2017	31,807	6,700	38,507
Depreciation			
At 1 March 2016	3,258	-	3,258
Charge for the year	5,709	1,340	7,049
At 28 February 2017	8,967	1,340	10,307
Net book value			
At 28 February 2017	22,840	5,360	28,200
At 29 February 2016	13,029	-	13,029

3 Debtors

	2017	2016
	£	£
Trade debtors	(44,022)	-
Other debtors	(6,690)	-
	(50,712)	-

4 Creditors: amounts falling due within one year

	2017	2016
	£	£
Bank loans and overdrafts	1,312	9
Trade creditors	11,201	2,541
Corporation tax	2,349	-
Other taxes and social security costs	(6,418)	(1,578)
Other creditors	38,604	54,035
	47,048	55,007

5 Other information

Robust Machinery Limited is a private company limited by shares and incorporated in England. Its registered office is:

1 Deal Avenue

Seaford

East Sussex

BN25 3LP