Registration number: 03360013

Robertson Cooper Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 March 2016



Hallidays
Chartered Accountants
Riverside House
Kings Reach Business Park
Yew Street
Stockport
SK4 2HD

Robertson Cooper Limited
Contents

Abbreviated Balance Sheet	1 to 2
Notes to the Abbreviated Accounts	3 to 4

Robertson Cooper Limited
(Registration number: 03360013)
Abbreviated Balance Sheet at 31 March 2016

	Note	2016 £	2015 £
Fixed assets			
Tangible fixed assets		71,799	18,608
Current assets			
Stocks		142,510	167,338
Debtors		372,787	545,184
Cash at bank and in hand		4,817	5,093
		520,114	717,615
Creditors: Amounts falling due within one year		(333,036)	(449,740)
Net current assets		187,078	267,875
Total assets less current liabilities		258,877	286,483
Creditors: Amounts falling due after more than one year		(13,685)	(14,877)
Net assets		245,192	271,606
Capital and reserves			
Called up share capital	3	200	199
Share premium account		672,039	672,039
Profit and loss account		(427,047)	(400,632)
Shareholders' funds		245,192	271,606

For the year ending 31 March 2016 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 16 December 2016 and signed on its behalf by:

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

.....
Mrs V Buxton-Cope
Director

.....
Mr B A Moss
Director

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

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 January 2015).

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Depreciation

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

Asset class	Depreciation method and rate
Plant & machinery	33% - 50% on a straight line basis
Fixtures & fittings	25% - 33% on a straight line basis
Platform improvements	15% on a straight line basis

Work in progress

Work in progress is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Foreign currency

Transactions in foreign currencies are recorded at the exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the closing rates at the balance sheet date. All exchange differences are included in the profit and loss account.

Hire purchase and leasing

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

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. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

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 April 2015	38,672	38,672
Additions	75,177	75,177
At 31 March 2016	113,849	113,849
Depreciation		
At 1 April 2015	20,064	20,064
Charge for the year	21,986	21,986
At 31 March 2016	42,050	42,050
Net book value		
At 31 March 2016	71,799	71,799
At 31 March 2015	18,608	18,608

3 Share capital

Allotted, called up and fully paid shares

	2016		2015	
	No.	£	No.	£
Deferred Ordinary of £0.00 each	1	-	1	-
Ordinary shares of £0.01 each	17,812	178	17,204	172
Ordinary A Shares of £0.01 each	1,800	18	1,800	18
Deferred A Shares of £0.01 each	400	4	400	4
	20,013	200	19,405	194

4 Control

The company is controlled by Professor I T Robertson as he is the majority shareholder and any other major shareholders acting in common throughout the current and previous year..

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.