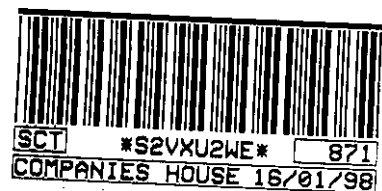


Abbreviated Financial Statements
for the Year Ended 31 March 1997
for
ROBERTSON ACOM LIMITED

A handwritten signature in black ink, consisting of several loops and a final vertical stroke.

**Index to the Abbreviated Financial Statements
for the Year Ended 31 March 1997**

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ROBERTSON ACOM LIMITED

**Company Information
for the Year Ended 31 March 1997**

DIRECTORS:

John Robertson
Rose Robertson

SECRETARY:

Peter J Warwick

REGISTERED OFFICE:

21 Forbes Place
Paisley
PA1 1UT

REGISTERED NUMBER:

80886 (Scotland)

AUDITOR:

Thomas A Moran
Chartered Accountant
Registered Auditor
Moncrieff House
10 Moncrieff Street
Paisley
PA3 2BE

ROBERTSON ACOM LIMITED

**Report of the Auditor to
ROBERTSON ACOM LIMITED
Under Section 247B of the Companies Act 1985**

I have examined the abbreviated financial statements on pages three to five, together with the full financial statements of the company for the year ended 31 March 1997 prepared under Section 226 of the Companies Act 1985.

Respective responsibilities of directors and auditor

The directors are responsible for preparing the abbreviated financial statements in accordance with Section 246 of the Companies Act 1985. It is my responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated financial statements prepared in accordance with Sections 246(5) and (6) of the Act to the Registrar of Companies and whether the financial statements to be delivered are properly prepared in accordance with those provisions and to report my opinion to you.

Basis of opinion

I have carried out the procedures I consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated financial statements and that the abbreviated financial statements to be delivered are properly prepared. The scope of my work for the purpose of this report did not include examining or dealing with events after the date of my report on the full financial statements.

Opinion

In my opinion the company is entitled to deliver abbreviated financial statements prepared in accordance with Sections 246(5) and (6) of the Companies Act 1985, and the abbreviated financial statements on pages three to five are properly prepared in accordance with those provisions.

J. A. Moran

Thomas A Moran
Chartered Accountant
Registered Auditor
Moncrieff House
10 Moncrieff Street
Paisley
PA3 2BE

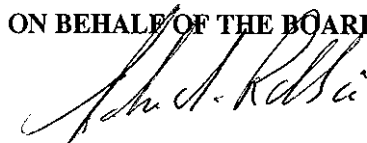
Dated: 31 December 1997

ROBERTSON ACOM LIMITED
**Abbreviated Balance Sheet
31 March 1997**

		31.3.97		31.3.96	
	Notes	£	£	£	£
FIXED ASSETS:					
Tangible assets	2		47,269		67,560
CURRENT ASSETS:					
Stocks		33,106		37,284	
Debtors		114,394		93,608	
Cash at bank		113,500		50,633	
		<u>261,000</u>		<u>181,525</u>	
CREDITORS: Amounts falling due within one year		<u>126,401</u>		<u>95,593</u>	
NET CURRENT ASSETS:			<u>134,599</u>		<u>85,932</u>
TOTAL ASSETS LESS CURRENT LIABILITIES:			<u>181,868</u>		<u>153,492</u>
CREDITORS: Amounts falling due after more than one year			<u>7,815</u>		<u>21,769</u>
			<u>£174,053</u>		<u>£131,723</u>
CAPITAL AND RESERVES:					
Called up share capital	3		100		100
Profit and loss account			<u>173,953</u>		<u>131,623</u>
Shareholders' funds			<u>£174,053</u>		<u>£131,723</u>

These abbreviated financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

ON BEHALF OF THE BOARD:



John Robertson - DIRECTOR

Approved by the Board on 31 December 1997

The notes form part of these financial statements

ROBERTSON ACOM LIMITED

Notes to the Abbreviated Financial Statements for the Year Ended 31 March 1997

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention.

Financial Reporting Standard Number 1

Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company.

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax.

Tangible fixed assets

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

Freehold property	- 4% on cost
Plant and machinery	- 33% on cost
Fixtures and fittings	- 33% on cost
Motor vehicles	- 25% on cost

Stocks

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Deferred taxation

Provision is made at current rates for taxation deferred in respect of all material timing differences except to the extent that, in the opinion of the directors, there is reasonable probability that the liability will not arise in the foreseeable future.

Pensions

The company operates a defined contribution pension scheme. Contributions payable for the year are charged in the profit and loss account.

2. TANGIBLE FIXED ASSETS

	Total
	£
COST:	
At 1 April 1996	106,816
Additions	2,778
At 31 March 1997	109,594
DEPRECIATION:	
At 1 April 1996	39,256
Charge for year	23,069
At 31 March 1997	62,325
NET BOOK VALUE:	
At 31 March 1997	47,269
At 31 March 1996	67,560

ROBERTSON ACOM LIMITED

Notes to the Abbreviated Financial Statements for the Year Ended 31 March 1997

3. CALLED UP SHARE CAPITAL

Authorised, allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.3.97 £	31.3.96 £
100	Ordinary	£1	100	100
			<u>100</u>	<u>100</u>