

Abbreviated Financial Statements
for the Year Ended 31 March 2000
for
Robertson Acom Limited

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COMPANIES HOUSE 11/12/00

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for the Year Ended 31 March 2000**

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Robertson Acom Limited

**Company Information
for the Year Ended 31 March 2000**

DIRECTORS:	Mark Robertson Fraser Moran
SECRETARY:	Fraser Moran
REGISTERED OFFICE:	Moncrieff House 10 Moncrieff Street Paisley PA3 2BE
REGISTERED NUMBER:	80886 (Scotland)
AUDITOR:	Thomas A Moran Registered Auditor Moncrieff House 10 Moncrieff Street Paisley PA3 2BE
BANKERS:	Royal Bank of Scotland 1 Moncrieff Street Paisley PA3 2AW
SOLICITORS:	MacFarlane Young & Co 21 Forbes Place Paisley PA1 1UT

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 2000 prepared under Section 226 of the Companies Act 1985.

Respective responsibilities of directors and auditor

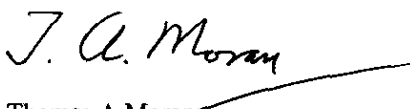
The directors are responsible for preparing the abbreviated financial statements in accordance with Section 246 of the Companies Act 1985. It is my responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated financial statements prepared in accordance with 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.



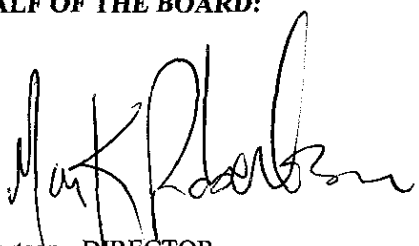
Thomas A Moran
Registered Auditor
Moncrieff House
10 Moncrieff Street
Paisley
PA3 2BE

Dated: 28 November 2000

Robertson Acom Limited**Abbreviated Balance Sheet
31 March 2000**

		31.3.00	31.3.99
	Notes	£	£
FIXED ASSETS:			
Tangible assets	2	58,268	39,637
CURRENT ASSETS:			
Stocks		9,500	14,766
Debtors		241,070	137,911
Cash at bank and in hand		219,846	214,098
		470,416	366,775
CREDITORS: Amounts falling due within one year		(240,989)	(255,725)
NET CURRENT ASSETS:		229,427	111,050
TOTAL ASSETS LESS CURRENT LIABILITIES:		287,695	150,687
CREDITORS: Amounts falling due after more than one year		-	(3,762)
		<u>£287,695</u>	<u>£146,925</u>
CAPITAL AND RESERVES:			
Called up share capital	3	49	49
Capital redemption reserve		51	51
Profit and loss account		287,595	146,825
SHAREHOLDERS' FUNDS:		<u>£287,695</u>	<u>£146,925</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:


Mark Robertson - DIRECTOR

Approved by the Board on 28 November 2000

The notes form part of these financial statements

**Notes to the Abbreviated Financial Statements
for the Year Ended 31 March 2000**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the *Financial Reporting Standard for Smaller Entities (effective March 2000)*.

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 or, if held under a finance lease, over the lease term, whichever is the shorter.

Freehold property	- 2% 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*.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Pensions

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

**Notes to the Abbreviated Financial Statements
for the Year Ended 31 March 2000**

2. TANGIBLE FIXED ASSETS

	Total
	<u>£</u>
COST:	
At 1 April 1999	137,793
Additions	42,198
Disposals	<u>(47,893)</u>
At 31 March 2000	<u>132,098</u>
DEPRECIATION:	
At 1 April 1999	98,156
Charge for year	23,567
Eliminated on disposals	<u>(47,893)</u>
At 31 March 2000	<u>73,830</u>
NET BOOK VALUE:	
At 31 March 2000	<u><u>58,268</u></u>
At 31 March 1999	<u><u>39,637</u></u>

3. CALLED UP SHARE CAPITAL

Authorised:				
Number:	Class:	Nominal value:	31.3.00	31.3.99
			£	£
100	Ordinary	£1	<u>100</u>	<u>100</u>
Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	31.3.00	31.3.99
			£	£
49	Ordinary	£1	<u>49</u>	<u>49</u>

During the year, the company purchased 51 of its own ordinary shares for an amount of £290,700 (£5700 per share). These shares have now been cancelled.