

**Unaudited Abbreviated Accounts  
for the Year Ended 31 March 2004  
for  
Robertson Acom Limited**



**Contents of the Abbreviated Accounts  
for the Year Ended 31 March 2004**

|                                          | <b>Page</b> |
|------------------------------------------|-------------|
| <b><i>Company Information</i></b>        | <b>1</b>    |
| <b>Abbreviated Balance Sheet</b>         | <b>2</b>    |
| <b>Notes to the Abbreviated Accounts</b> | <b>4</b>    |
| <b>Report of the Accountant</b>          | <b>6</b>    |

**Robertson Acom Limited**

**Company Information  
for the Year Ended 31 March 2004**

|                           |                                                                                 |
|---------------------------|---------------------------------------------------------------------------------|
| <b>DIRECTORS:</b>         | Mark Robertson<br>Fraser Moran                                                  |
| <b>SECRETARY:</b>         | Fraser Moran                                                                    |
| <b>REGISTERED OFFICE:</b> | 52 Kilnside Road<br>Paisley<br>Renfrewshire<br>PA1 1RN                          |
| <b>REGISTERED NUMBER:</b> | 80886 (Scotland)                                                                |
| <b>ACCOUNTANT:</b>        | Thomas A Moran<br>Chartered Accountant<br>25 Acacia Drive<br>Paisley<br>PA2 9LS |
| <b>SOLICITORS:</b>        | Macfarlane Young & Co<br>21 Forbes Place<br>Paisley<br>PA1 1UT                  |

**Abbreviated Balance Sheet**  
**31 March 2004**

|                                                       |       | 31.3.04        |                 | 31.3.03        |                 |
|-------------------------------------------------------|-------|----------------|-----------------|----------------|-----------------|
|                                                       | Notes | £              | £               | £              | £               |
| <b>FIXED ASSETS:</b>                                  |       |                |                 |                |                 |
| Tangible assets                                       | 2     |                | 58,282          |                | 35,813          |
| <b>CURRENT ASSETS:</b>                                |       |                |                 |                |                 |
| Stocks                                                |       | 10,000         |                 | 10,000         |                 |
| Debtors                                               |       | 98,358         |                 | 186,636        |                 |
| Investments                                           |       | 5,060          |                 | 5,060          |                 |
| Cash at bank and in hand                              |       | 511,738        |                 | 618,612        |                 |
|                                                       |       | <u>625,156</u> |                 | <u>820,308</u> |                 |
| <b>CREDITORS: Amounts falling due within one year</b> |       | <u>154,625</u> |                 | <u>283,181</u> |                 |
| <b>NET CURRENT ASSETS:</b>                            |       |                | <u>470,531</u>  |                | <u>537,127</u>  |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES:</b>         |       |                | <u>£528,813</u> |                | <u>£572,940</u> |
| <b>CAPITAL AND RESERVES:</b>                          |       |                |                 |                |                 |
| Called up share capital                               | 3     |                | 44              |                | 49              |
| Capital redemption reserve                            |       |                | 56              |                | 51              |
| Profit and loss account                               |       |                | <u>528,713</u>  |                | <u>572,840</u>  |
| <b>SHAREHOLDERS' FUNDS:</b>                           |       |                | <u>£528,813</u> |                | <u>£572,940</u> |

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 March 2004.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2004 in accordance with Section 249B(2) of the Companies Act 1985.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

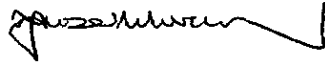
The notes form part of these abbreviated accounts

**Robertson Acom Limited**

**Abbreviated Balance Sheet  
31 March 2004**

*These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective June 2002).*

**ON BEHALF OF THE BOARD:**

A handwritten signature in black ink, appearing to read 'Fraser Moran', with a long horizontal stroke extending to the right.

Fraser Moran - Director

Approved by the Board on 11 January 2005

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts  
for the Year Ended 31 March 2004**

**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 June 2002).

**Turnover**

Turnover represents net invoiced sales of goods and services, 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     | - 2% on cost  |
| Leasehold property    | - 10% on cost |
| Plant and machinery   | - 33% on cost |
| Fixtures and fittings | - 33% on cost |
| Motor vehicles        | - 25% on cost |
| Computer equipment    | - 33% 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 tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

**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    |
|-------------------------|----------|
|                         | £        |
| <b>COST:</b>            |          |
| At 1 April 2003         | 153,689  |
| Additions               | 36,063   |
| Disposals               | (36,024) |
|                         | <hr/>    |
| At 31 March 2004        | 153,728  |
|                         | <hr/>    |
| <b>DEPRECIATION:</b>    |          |
| At 1 April 2003         | 117,876  |
| Charge for year         | 13,194   |
| Eliminated on disposals | (35,624) |
|                         | <hr/>    |
| At 31 March 2004        | 95,446   |
|                         | <hr/>    |
| <b>NET BOOK VALUE:</b>  |          |
| At 31 March 2004        | 58,282   |
|                         | <hr/>    |
| At 31 March 2003        | 35,813   |
|                         | <hr/>    |

Notes to the Abbreviated Accounts  
for the Year Ended 31 March 2004

3. CALLED UP SHARE CAPITAL

Authorised:

| Number: | Class:   | Nominal<br>value: | 31.3.04<br>£  | 31.3.03<br>£  |
|---------|----------|-------------------|---------------|---------------|
| 100     | Ordinary | £1                | 100           | 100           |
|         |          |                   | <u>      </u> | <u>      </u> |

Allotted, issued and fully paid:

| Number:              | Class:   | Nominal<br>value: | 31.3.04<br>£  | 31.3.03<br>£  |
|----------------------|----------|-------------------|---------------|---------------|
| 44<br>(31.3.03 - 49) | Ordinary | £1                | 44            | 49            |
|                      |          |                   | <u>      </u> | <u>      </u> |

Robertson Acom Limited

**Report of the Accountant to the Directors of  
Robertson Acom Limited**

**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to five) have been prepared.**

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 March 2004 set out on pages three to nine and you consider that the company is exempt from an audit.

In accordance with your instructions, I have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to me.



Thomas A Moran  
Chartered Accountant  
25 Acacia Drive  
Paisley  
PA2 9LS

11 January 2005

This page does not form part of the abbreviated accounts