

REGISTERED NUMBER: SC080886 (Scotland)

Financial Statements
for the Year Ended 31 March 2018
for
Robertson-Acom Limited

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for the Year Ended 31 March 2018**

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Robertson-Acom Limited

**Company Information
for the Year Ended 31 March 2018**

DIRECTORS:	Mark Robertson Fraser Moran
SECRETARY:	Fraser Moran
REGISTERED OFFICE:	52 Kilnside Road Paisley Renfrewshire PA1 1RN
REGISTERED NUMBER:	SC080886 (Scotland)
ACCOUNTANT:	Thomas A Moran 25 Acacia Drive Paisley Renfrewshire PA2 9LS
SOLICITORS:	Macfarlane Young & Co 26 New Street Paisley Renfrewshire PA1 1YB

Robertson-Acom Limited (Registered number: SC080886)

Balance Sheet
31 March 2018

	Notes	31.3.18 £	£	31.3.17 £	£
FIXED ASSETS					
Tangible assets	4		75,750		92,072
Investment property	5		<u>355,753</u>		<u>364,805</u>
			431,503		456,877
CURRENT ASSETS					
Stock and Work in Progress		18,603		21,386	
Debtors	6	173,578		166,101	
Investments	7	5,060		5,060	
Cash at bank		<u>194,489</u>		<u>115,542</u>	
		391,730		308,089	
CREDITORS					
Amounts falling due within one year	8	<u>89,888</u>		<u>70,731</u>	
NET CURRENT ASSETS			<u>301,842</u>		<u>237,358</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>733,345</u>		<u>694,235</u>
CAPITAL AND RESERVES					
Called up share capital			41		41
Capital redemption reserve			59		59
Retained earnings			<u>733,245</u>		<u>694,135</u>
SHAREHOLDERS' FUNDS			<u>733,345</u>		<u>694,235</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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 Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

Balance Sheet - continued
31 March 2018

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 11 October 2018 and were signed on its behalf by:

Mark Robertson - Director

**Notes to the Financial Statements
for the Year Ended 31 March 2018**

1. STATUTORY INFORMATION

Robertson-Acom Limited is a private company, limited by shares, registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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
Plant and machinery	- 33% on cost
Fixtures and fittings	- 33% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 33% on cost

Investment property

Investment properties are stated at original cost less depreciation at 2% per annum on a straight line basis. Periodic valuations will indicate gains or losses and the appropriate increase or decrease in the values of the investment properties will be adjusted at that time. As at 31 March 2017, the directors are of the opinion that the written down values shown fairly reflect the market values of the properties.

Stocks

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

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stock and work in progress to their present location and condition.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

2. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 16 (2017 - 13).

4. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 April 2017	40,000	35,322	16,921
At 31 March 2018	<u>40,000</u>	<u>35,322</u>	<u>16,921</u>
DEPRECIATION			
At 1 April 2017	800	35,322	16,921
Charge for year	800	-	-
Eliminated on disposal	-	-	-
At 31 March 2018	<u>1,600</u>	<u>35,322</u>	<u>16,921</u>
NET BOOK VALUE			
At 31 March 2018	<u>38,400</u>	<u>-</u>	<u>-</u>
At 31 March 2017	<u>39,200</u>	<u>-</u>	<u>-</u>
	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2017	121,702	9,657	223,602
Additions	9,895	-	9,895
Disposals	(8,155)	-	(8,155)
At 31 March 2018	<u>123,442</u>	<u>9,657</u>	<u>225,342</u>
DEPRECIATION			
At 1 April 2017	68,962	9,525	131,530
Charge for year	25,285	132	26,217
Eliminated on disposal	(8,155)	-	(8,155)
At 31 March 2018	<u>86,092</u>	<u>9,657</u>	<u>149,592</u>
NET BOOK VALUE			
At 31 March 2018	<u>37,350</u>	<u>-</u>	<u>75,750</u>
At 31 March 2017	<u>52,740</u>	<u>132</u>	<u>92,072</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

5. INVESTMENT PROPERTY

	Total £
FAIR VALUE	
At 1 April 2017	
and 31 March 2018	<u>452,663</u>
DEPRECIATION	
At 1 April 2017	87,858
Charge for year	<u>9,052</u>
At 31 March 2018	<u>96,910</u>
NET BOOK VALUE	
At 31 March 2018	<u>355,753</u>
At 31 March 2017	<u>364,805</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.18	31.3.17
	£	£
Trade debtors	<u>173,578</u>	<u>166,101</u>

7. CURRENT ASSET INVESTMENTS

	31.3.18	31.3.17
	£	£
Listed investments	<u>5,060</u>	<u>5,060</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.18	31.3.17
	£	£
Trade creditors	14,494	11,466
Taxation and social security	64,987	54,356
Other creditors	<u>10,407</u>	<u>4,909</u>
	<u>89,888</u>	<u>70,731</u>

**Chartered Accountant's Report to the Board of Directors
on the Unaudited Financial Statements 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. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the financial statements of Robertson-Acom Limited for the year ended 31 March 2018 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given me.

As a practising member of ICAS, I am subject to its ethical and other professional requirements which are detailed at <http://www.icas.com/accountspreparationguidance>.

This report is made solely to the Board of Directors of Robertson-Acom Limited, as a body, in accordance with my terms of engagement. My work has been undertaken solely to prepare for your approval the financial statements of Robertson-Acom Limited and state those matters that I have agreed to state to the Board of Directors of Robertson-Acom Limited, as a body, in this report in accordance with the requirements of ICAS as detailed at <http://www.icas.com/accountspreparationguidance>. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for my work or for this report.

It is your duty to ensure that Robertson-Acom Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Robertson-Acom Limited. You consider that Robertson-Acom Limited is exempt from the statutory audit requirement for the year.

I have not been instructed to carry out an audit or a review of the financial statements of Robertson-Acom Limited. For this reason, I have not verified the accuracy or completeness of the accounting records or information and explanations you have given to me and I do not, therefore, express any opinion on the statutory financial statements.

Thomas A Moran
25 Acacia Drive
Paisley
Renfrewshire
PA2 9LS

11 October 2018

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.