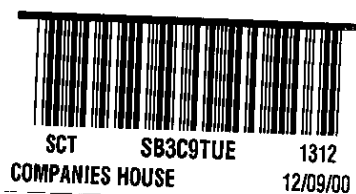
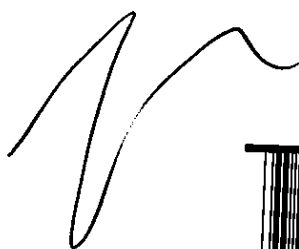


REGISTERED NUMBER: 186421 (Scotland)

Abbreviated Financial Statements for the Year Ended 31 May 2000

for

D Robertson Limited



D Robertson Limited

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for the Year Ended 31 May 2000**

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D Robertson Limited

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

DIRECTORS: D F Robertson
Mrs D J Robertson

SECRETARY: Mrs D J Robertson

REGISTERED OFFICE: 112 High Street
Laurencekirk
AB30 1BL

REGISTERED NUMBER: 186421 (Scotland)

ACCOUNTANTS: Murray, Taylor & Co
Chartered Certified Accountants
Bank of Scotland Buildings
2 John Street
Montrose
DD10 8LY

BANKERS: Lloyds TSB Scotland
Montrose Branch
14 Castle Street
Montrose
DD10 8AG

D Robertson Limited

**Abbreviated Balance Sheet
31 May 2000**

		31.5.00		31.5.99	
	Notes	£	£	£	£
FIXED ASSETS:					
Tangible assets	2		8,184		10,298
CURRENT ASSETS:					
Stocks		1,480		1,000	
Debtors		3,330		2,981	
Cash at bank		-		2,598	
		4,810		6,579	
CREDITORS: Amounts falling due within one year		6,206		11,308	
NET CURRENT LIABILITIES:			(1,396)		(4,729)
TOTAL ASSETS LESS CURRENT LIABILITIES:			6,788		5,569
CREDITORS: Amounts falling due after more than one year			-		1,665
			£6,788		£3,904
CAPITAL AND RESERVES:					
Called up share capital	3		2		2
Profit and loss account			6,786		3,902
SHAREHOLDERS' FUNDS:			£6,788		£3,904

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ending 31 May 2000.

No notice has been deposited under Section 249B(2) of the Companies Act 1985 in relation to its financial statements for the financial year.

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.

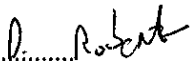
The notes form part of these financial statements

D Robertson Limited

Abbreviated Balance Sheet
31 May 2000

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:

.....

D F Robertson - DIRECTOR

Approved by the Board on1/9/00.....

The notes form part of these financial statements

D Robertson Limited

Notes to the Abbreviated Financial Statements for the Year Ended 31 May 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	- not provided
Motor vehicles	- 25% on cost
Computer equipment	- 20% on cost

Stocks

Stock 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 includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

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.

D Robertson Limited

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

2. TANGIBLE FIXED ASSETS

	<u>Total</u>
	£
COST:	
At 1 June 1999	12,898
Additions	<u>1,231</u>
At 31 May 2000	<u>14,129</u>
DEPRECIATION:	
At 1 June 1999	2,600
Charge for year	<u>3,345</u>
At 31 May 2000	<u>5,945</u>
NET BOOK VALUE:	
At 31 May 2000	<u>8,184</u>
At 31 May 1999	<u><u>10,298</u></u>

3. CALLED UP SHARE CAPITAL

Authorised:				
Number:	Class:	Nominal	31.5.00	31.5.99
		value:	£	£
1,000	Ordinary	£1	<u>1,000</u>	<u>1,000</u>
Allotted, issued and fully paid:				
Number:	Class:	Nominal	31.5.00	31.5.99
		value:	£	£
2	Ordinary	£1	<u>2</u>	<u>2</u>