

REGISTERED NUMBER: 186421 (Scotland)

Abbreviated Financial Statements for the Year Ended 31 May 2002

for

D Robertson Limited



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COMPANIES HOUSE 10/12/02

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for the Year Ended 31 May 2002**

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D Robertson Limited

**Company Information
for the Year Ended 31 May 2002**

DIRECTORS:

D F Robertson
Mrs D J Robertson

SECRETARY:

Mrs D J Robertson

REGISTERED OFFICE:

122 High Street
Laurencekirk
AB30 1BL

REGISTERED NUMBER:

186421 (Scotland)

ACCOUNTANTS:

Murray, Taylor & Co.,
Chartered Certified Accountants
2 John Street,
Montrose,
DD10 8LY

D Robertson Limited

**Abbreviated Balance Sheet
31 May 2002**

		31.5.02		31.5.01	
	Notes	£	£	£	£
FIXED ASSETS:					
Tangible assets	2		4,913		4,415
CURRENT ASSETS:					
Stocks		3,251		2,107	
Debtors		8,888		9,292	
Cash at bank		8,842		1,051	
		20,981		12,450	
CREDITORS: Amounts falling due within one year		4,556		3,217	
NET CURRENT ASSETS:			16,425		9,233
TOTAL ASSETS LESS CURRENT LIABILITIES:			21,338		13,648
CREDITORS: Amounts falling due after more than one year			1,530		-
			£19,808		£13,648
CAPITAL AND RESERVES:					
Called up share capital	3		3		3
Profit and loss account			19,805		13,645
SHAREHOLDERS' FUNDS:			£19,808		£13,648

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 May 2002.

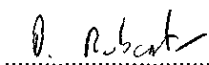
The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2002 in accordance with Section 249B(2) of the Companies Act 1985.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 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 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.

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 on 13/11/02

The notes form part of these financial statements

**Notes to the Abbreviated Financial Statements
for the Year Ended 31 May 2002**

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, 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	- 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.

Pensions

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

D Robertson Limited

**Notes to the Abbreviated Financial Statements
for the Year Ended 31 May 2002**

2. TANGIBLE FIXED ASSETS

	Total
	£
COST:	
At 1 June 2001	7,734
Additions	2,826
Disposals	(2,903)
	<u>7,657</u>
At 31 May 2002	<u>7,657</u>
DEPRECIATION:	
At 1 June 2001	3,319
Charge for year	1,602
Eliminated on disposals	(2,177)
	<u>2,744</u>
At 31 May 2002	<u>2,744</u>
NET BOOK VALUE:	
At 31 May 2002	<u>4,913</u>
At 31 May 2001	<u>4,415</u>

3. CALLED UP SHARE CAPITAL

Authorised:				
Number:	Class:	Nominal	31.5.02	31.5.01
		value:	£	£
1,000	Ordinary	£1	<u>1,000</u>	<u>1,000</u>
Allotted, issued and fully paid:				
Number:	Class:	Nominal	31.5.02	31.5.01
		value:	£	£
3	Ordinary	£1	<u>3</u>	<u>3</u>