

Unaudited Financial Statements
For The Year Ended 31st August 2024
for
Robon Ltd

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For The Year Ended 31st August 2024

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Robon Ltd

Company Information
For The Year Ended 31st August 2024

DIRECTORS:

P C Nelson
R Nelson

SECRETARY:

R Nelson

REGISTERED OFFICE:

8 Douglas Street
Hamilton
Lanarkshire
ML3 0BP

REGISTERED NUMBER:

SC253721 (Scotland)

ACCOUNTANTS:

J S Mackie & Co Ltd
8 Douglas Street
Hamilton
Lanarkshire
ML3 0BP

Robon Ltd (Registered number: SC253721)

Balance Sheet
31st August 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	4	24,880	13,428
CURRENT ASSETS			
Stocks		21,656	13,051
Debtors	5	204,879	182,557
Cash at bank and in hand		99,159	54,705
		<u>325,694</u>	<u>250,313</u>
CREDITORS			
Amounts falling due within one year	6	(110,873)	(85,942)
NET CURRENT ASSETS		<u>214,821</u>	<u>164,371</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		239,701	177,799
CREDITORS			
Amounts falling due after more than one year	7	(10,477)	-
PROVISIONS FOR LIABILITIES		<u>(2,880)</u>	<u>(2,880)</u>
NET ASSETS		<u>226,344</u>	<u>174,919</u>
CAPITAL AND RESERVES			
Called up share capital		2	2
Retained earnings		226,342	174,917
SHAREHOLDERS' FUNDS		<u>226,344</u>	<u>174,919</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st August 2024 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
- (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 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.

The notes form part of these financial statements

Robon Ltd (Registered number: SC253721)

Balance Sheet - continued

31st August 2024

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

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 and authorised for issue on 12th May 2025 and were signed on its behalf by:

P C Nelson - Director

R Nelson - Director

The notes form part of these financial statements

Notes to the Financial Statements
For The Year Ended 31st August 2024

1. STATUTORY INFORMATION

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

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 25% on reducing balance and 15% on reducing balance

Stocks

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

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

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 7 (2023 - 6) .

Robon Ltd (Registered number: SC253721)

Notes to the Financial Statements - continued
For The Year Ended 31st August 2024

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1st September 2023	41,898
Additions	17,686
At 31st August 2024	59,584
DEPRECIATION	
At 1st September 2023	28,470
Charge for year	6,234
At 31st August 2024	34,704
NET BOOK VALUE	
At 31st August 2024	24,880
At 31st August 2023	13,428

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	172,176	168,060
Other debtors	32,703	14,497
	204,879	182,557

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Hire purchase contracts	4,056	3,459
Trade creditors	22,937	21,092
Taxation and social security	80,631	57,003
Other creditors	3,249	4,388
	110,873	85,942

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024	2023
	£	£
Hire purchase contracts	10,477	-

Robon Ltd

Report of the Accountants to the Directors of
Robon Ltd

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.

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 31st August 2024 set out on pages three to eight and you consider that the company is exempt from an audit.

In accordance with your instructions, we 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 us.

J S Mackie & Co Ltd
8 Douglas Street
Hamilton
Lanarkshire
ML3 0BP

12th May 2025

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.