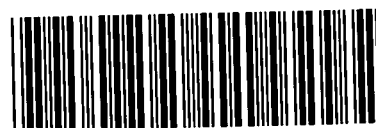


Company Registration No. SC284767 (Scotland)

E N ROBERTSON AND SON LIMITED
UNAUDITED ABBREVIATED FINANCIAL
STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2015

WEDNESDAY



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E N ROBERTSON AND SON LIMITED

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E N ROBERTSON AND SON LIMITED

ABBREVIATED BALANCE SHEET

AS AT 31 MARCH 2015

	Notes	2015 £	£	2014 £	£
Fixed assets					
Intangible assets	2		-		6,800
Tangible assets	2		10,888		13,163
			<u>10,888</u>		<u>19,963</u>
Current assets					
Stocks		1,400		1,704	
Debtors		16,943		25,783	
Cash at bank and in hand		59,985		98,939	
		<u>78,328</u>		<u>126,426</u>	
Creditors: amounts falling due within one year		<u>(21,861)</u>		<u>(34,187)</u>	
Net current assets			<u>56,467</u>		<u>92,239</u>
Total assets less current liabilities			<u>67,355</u>		<u>112,202</u>
Provisions for liabilities			<u>(2,320)</u>		<u>(2,416)</u>
			<u>65,035</u>		<u>109,786</u>
Capital and reserves					
Called up share capital	3		26		26
Profit and loss account			65,009		109,760
Shareholders' funds			<u>65,035</u>		<u>109,786</u>

E N ROBERTSON AND SON LIMITED

ABBREVIATED BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2015

For the financial year ended 31 March 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board for issue on 27/8/15



Mr B Robertson
Director

Company Registration No. SC284767

E N ROBERTSON AND SON LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

1.3 Turnover

Turnover represents amounts receivable for steel fabrication work net of VAT and trade discounts.

1.4 Goodwill

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life which the directors estimate to be ten years.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and machinery	- 10% Reducing Balance
Motor vehicles	- 20% Reducing balance

1.6 Stock

Stock is valued at the lower of cost and net realisable value.

1.7 Pensions

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are charged to the profit and loss account in the year they are payable.

1.8 Deferred taxation

Deferred tax is provided in full on timing differences which result in an obligation at the balance sheet date to pay more tax, or right to pay less tax, at a future date, at rates expected to apply when they crystallise based on current tax rates and law. Timing differences arise from inclusion of items of income and expenditure in taxation computations in periods different from those in which they are included in the financial statements. Deferred tax assets are recognised to the extent that it is regarded as more likely than not they will be recovered. Deferred tax assets and liabilities are not discounted.

E N ROBERTSON AND SON LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2015

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 April 2014 & at 31 March 2015	68,000	31,970	99,970
Depreciation			
At 1 April 2014	61,200	18,807	80,007
Charge for the year	6,800	2,275	9,075
At 31 March 2015	68,000	21,082	89,082
Net book value			
At 31 March 2015	-	10,888	10,888
At 31 March 2014	6,800	13,163	19,963

3 Share capital

	2015 £	2014 £
Allotted, called up and fully paid		
16 Ordinary A Shares of £1 each	16	16
5 Ordinary B Shares of £1 each	5	5
5 Ordinary C Shares of £1 each	5	5
	26	26