

COMPANIES HOUSE

Registration number 07375730

Robertsons Consulting Ltd

Unaudited Abbreviated Accounts

for the Year Ended 30 September 2013

WEDNESDAY



A2NHUBEJ

A10

18/12/2013

#216

COMPANIES HOUSE

KRW Accountants Ltd
Chartered Accountants & Tax Advisers
Home Ground Barn
Pury Hill Bus Park
Towcester
NN12 7LS

Robertsons Consulting Ltd
Contents

Abbreviated Balance Sheet	1 to 2
Notes to the Abbreviated Accounts	3 to 4

Robertsons Consulting Ltd
(Registration number: 07375730)
Abbreviated Balance Sheet at 30 September 2013

	Note	2013 £	2012 £
Fixed assets			
Intangible fixed assets		16,500	21,000
Tangible fixed assets		912	901
		<u>17,412</u>	<u>21,901</u>
Current assets			
Stocks		-	3,250
Debtors		22,202	18,393
Cash at bank and in hand		40,411	13,559
		62,613	35,202
Creditors: Amounts falling due within one year		(67,887)	(56,895)
Net current liabilities		(5,274)	(21,693)
Net assets		<u>12,138</u>	<u>208</u>
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		12,038	108
Shareholders' funds		<u>12,138</u>	<u>208</u>

For the year ending 30 September 2013 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime

Robertsons Consulting Ltd
(Registration number: 07375730)
Abbreviated Balance Sheet at 30 September 2013

..... continued

Approved by the director on 6 December 2013

A handwritten signature in black ink, appearing to read 'Charles Robertson', written over a horizontal line.

Mr Charles Andrew Robertson
Director

Robertsons Consulting Ltd

Notes to the Abbreviated Accounts for the Year Ended 30 September 2013

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers

Goodwill

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows

Asset class	Amortisation method and rate
Goodwill	10% straight line basis
Franchise fees	12.5% straight line basis

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows

Asset class	Depreciation method and rate
Office equipment	20% reducing balance

Research and development

Development expenditure incurred on an individual project is carried forward when its future recoverability can reasonably be regarded as assured. Any expenditure carried forward is amortised in line with the expected future sales from the related project

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

Robertsons Consulting Ltd

Notes to the Abbreviated Accounts for the Year Ended 30 September 2013

..... *continued*

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 October 2012	30,000	1,407	31,407
Additions	-	239	239
At 30 September 2013	<u>30,000</u>	<u>1,646</u>	<u>31,646</u>
Depreciation			
At 1 October 2012	9,000	506	9,506
Charge for the year	4,500	228	4,728
At 30 September 2013	<u>13,500</u>	<u>734</u>	<u>14,234</u>
Net book value			
At 30 September 2013	<u>16,500</u>	<u>912</u>	<u>17,412</u>
At 30 September 2012	<u>21,000</u>	<u>901</u>	<u>21,901</u>

3 Share capital

Allotted, called up and fully paid shares

	2013		2012	
	No	£	No	£
Ordinary of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>