

# Robertsons Consulting Ltd

Unaudited Abbreviated Accounts

for the Year Ended 30 September 2015

KRW Accountants Ltd  
Chartered Accountants & Tax Advisers  
The Mill  
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NN12 7LS

**Robertsons Consulting Ltd**  
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**Robertsons Consulting Ltd**  
**(Registration number: 07375730)**  
**Abbreviated Balance Sheet at 30 September 2015**

	Note	2015 £	2014 £
<b>Fixed assets</b>			
Intangible fixed assets		7,500	12,000
Tangible fixed assets		<u>1,818</u>	<u>730</u>
		<u>9,318</u>	<u>12,730</u>
<b>Current assets</b>			
Debtors		36,760	12,722
Cash at bank and in hand		<u>51,107</u>	<u>57,823</u>
		87,867	70,545
Creditors: Amounts falling due within one year		<u>(33,748)</u>	<u>(49,214)</u>
Net current assets		<u>54,119</u>	<u>21,331</u>
Net assets		<u>63,437</u>	<u>34,061</u>
<b>Capital and reserves</b>			
Called up share capital	<u>3</u>	100	100
Profit and loss account		<u>63,337</u>	<u>33,961</u>
Shareholders' funds		<u>63,437</u>	<u>34,061</u>

For the year ending 30 September 2015 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 .

Approved by the director on 8 June 2016

.....  
Mr Charles Andrew Robertson  
Director

The notes on pages 2 to 3 form an integral part of these financial statements.

**Robertsons Consulting Ltd**  
**Notes to the Abbreviated Accounts for the Year Ended 30 September 2015**  
**..... continued**

**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:

<b>Asset class</b>	<b>Amortisation method and rate</b>
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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
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 2015**  
*..... continued*

**2 Fixed assets**

	Intangible assets £	Tangible assets £	Total £
<b>Cost</b>			
At 1 October 2014	30,000	1,646	31,646
Additions	-	1,542	1,542
At 30 September 2015	30,000	3,188	33,188
<b>Depreciation</b>			
At 1 October 2014	18,000	916	18,916
Charge for the year	4,500	454	4,954
At 30 September 2015	22,500	1,370	23,870
<b>Net book value</b>			
At 30 September 2015	7,500	1,818	9,318
At 30 September 2014	12,000	730	12,730

**3 Share capital**

**Allotted, called up and fully paid shares**

	2015		2014	
	No.	£	No.	£
Ordinary of £1 each	100	100	100	100

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.