

REGISTERED NUMBER: SC067980 (Scotland)

**abatron**

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Abbreviated Unaudited Accounts for the Year Ended 31 July 2013

for

ABATRON LIMITED

THURSDAY



SCT      \*S2JNT9MS\*      #121  
24/10/2013  
COMPANIES HOUSE

**ABATRON LIMITED**

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**for the Year Ended 31 July 2013**

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**ABATRON LIMITED**

**Company Information**  
**for the Year Ended 31 July 2013**

**DIRECTORS:**

J G Goldsworth  
R J McMorran

**SECRETARY:**

J G Goldsworth

**REGISTERED OFFICE:**

24 Great King Street  
Edinburgh  
Scotland  
EH3 6QN

**REGISTERED NUMBER:**

SC067980 (Scotland)

**ACCOUNTANTS:**

McMorran Accountancy (R J McMorran Ltd)  
The Old Bakery  
49 Post Street  
Godmanchester  
Cambridgeshire  
PE29 2AQ

**ABATRON LIMITED (REGISTERED NUMBER: SC067980)**

**Abbreviated Balance Sheet**  
**31 July 2013**

	Notes	2013 £	2012 £
<b>FIXED ASSETS</b>			
Intangible assets	2	-	-
Tangible assets	3	7,878	7,987
		<u>7,878</u>	<u>7,987</u>
<b>CURRENT ASSETS</b>			
Stocks		30,302	33,030
Debtors		51,871	62,213
Cash at bank and in hand		53,194	32,503
		<u>135,367</u>	<u>127,746</u>
<b>CREDITORS</b>			
Amounts falling due within one year		33,438	36,872
		<u>33,438</u>	<u>36,872</u>
<b>NET CURRENT ASSETS</b>		<u>101,929</u>	<u>90,874</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>109,807</u>	<u>98,861</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	4	101	101
Profit and loss account		109,706	98,760
		<u>109,807</u>	<u>98,861</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>109,807</u>	<u>98,861</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2013 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 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 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 abbreviated accounts

**ABATRON LIMITED (REGISTERED NUMBER: SC067980)**

**Abbreviated Balance Sheet - continued**  
**31 July 2013**

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on .....11.10.13..... and were signed on its behalf by:

.....  
J G Goldsworth - Director

.....  
R J McMorran - Director

The notes form part of these abbreviated accounts

## **ABATRON LIMITED**

### **Notes to the Abbreviated Accounts** **for the Year Ended 31 July 2013**

#### **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 April 2008).

##### **Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax.

##### **Research and development**

Research and development expenditure is being committed in the development of various products, some of which are now fully developed and marketed. The directors assess the life of the products as justifying an amortisation rate of 20% per annum. Because the of the developed products continues a reduced charge is effected in this financial year.

##### **Tangible fixed assets**

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

Fixtures and fittings	- 15% on reducing balance
Web site	- 20% on cost

##### **Stocks**

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

##### **Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

#### **2. INTANGIBLE FIXED ASSETS**

	<b>Total £</b>
<b>COST</b>	
At 1 August 2012 and 31 July 2013	<b>56,000</b>
<b>AMORTISATION</b>	
At 1 August 2012 and 31 July 2013	<b>56,000</b>
<b>NET BOOK VALUE</b>	
At 31 July 2013	-
At 31 July 2012	-

**ABATRON LIMITED**

**Notes to the Abbreviated Accounts - continued**  
**for the Year Ended 31 July 2013**

**3. TANGIBLE FIXED ASSETS**

	<b>Total £</b>
<b>COST</b>	
At 1 August 2012	31,001
Additions	1,598
	<hr/>
At 31 July 2013	32,599
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<b>DEPRECIATION</b>	
At 1 August 2012	23,014
Charge for year	1,707
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At 31 July 2013	24,721
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<b>NET BOOK VALUE</b>	
At 31 July 2013	7,878
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At 31 July 2012	7,987
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**4. CALLED UP SHARE CAPITAL**

Allotted and issued:				
Number:	Class:	Nominal value:	<b>2013</b>	<b>2012</b>
			<b>£</b>	<b>£</b>
101	Ordinary	£1	101	101
			<hr/> <hr/>	<hr/> <hr/>

**5. ULTIMATE CONTROL**

The company is ultimately controlled by the estate of Mr J B Evans.