

Registered Number SC067980

ABATRON LIMITED

Abbreviated Accounts

31 July 2014

Abbreviated Balance Sheet as at 31 July 2014

	Notes	2014 £	2013 £
Fixed assets			
Intangible assets	2	-	-
Tangible assets	3	7,080	7,878
		<u>7,080</u>	<u>7,878</u>
Current assets			
Stocks		28,201	30,302
Debtors		48,370	51,871
Cash at bank and in hand		42,460	53,194
		<u>119,031</u>	<u>135,367</u>
Creditors: amounts falling due within one year		<u>(21,524)</u>	<u>(33,438)</u>
Net current assets (liabilities)		<u>97,507</u>	<u>101,929</u>
Total assets less current liabilities		<u>104,587</u>	<u>109,807</u>
Total net assets (liabilities)		<u>104,587</u>	<u>109,807</u>
Capital and reserves			
Called up share capital	4	101	101
Profit and loss account		104,486	109,706
Shareholders' funds		<u>104,587</u>	<u>109,807</u>

- For the year ending 31 July 2014 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 directors acknowledge their 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 Board on 28 April 2015

And signed on their behalf by:

J G Goldsworth, Director

R J McMorran, Director

Notes to the Abbreviated Accounts for the period ended 31 July 2014

1 Accounting Policies

Basis of measurement and preparation of accounts

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.

STOCKS

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

The director acknowledges his 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.

DEFERRED TAX

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

ULTIMATE CONTROL

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

COMPANY INFORMATION

DIRECTORS:

J G Goldsworth

R J McMorran

SECRETARY:

J G Goldsworth

REGISTERED OFFICE:

4th Floor

115 George Street

Edinburgh

Scotland

EH2 4JN

REGISTERED NUMBER:
SC067980 (Scotland)

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

Turnover policy

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

2 Intangible fixed assets

	£
Cost	
At 1 August 2013	56,000
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 July 2014	<u>56,000</u>
Amortisation	
At 1 August 2013	56,000
Charge for the year	-
On disposals	-
At 31 July 2014	<u>56,000</u>
Net book values	
At 31 July 2014	<u>0</u>
At 31 July 2013	<u>0</u>

3 Tangible fixed assets

	£
Cost	
At 1 August 2013	32,599
Additions	1,112
Disposals	-
Revaluations	-
Transfers	-
At 31 July 2014	<u>33,711</u>
Depreciation	
At 1 August 2013	24,721
Charge for the year	1,910
On disposals	<u>-</u>

At 31 July 2014	<u>26,631</u>
Net book values	
At 31 July 2014	<u>7,080</u>
At 31 July 2013	<u>7,878</u>

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 at 15 percent on reducing balance

Website at 20 percent on cost

4 **Called Up Share Capital**

Allotted, called up and fully paid:

	<i>2014</i>	<i>2013</i>
	<i>£</i>	<i>£</i>
101 Ordinary shares of £1 each	101	101

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