

REGISTERED NUMBER: SC300052 (Scotland)

**ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2011**

**FOR**

**ROBERTSONS OF TAIN (NORTH) LTD**

THURSDAY



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20/09/2012

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COMPANIES HOUSE

**ROBERTSONS OF TAIN (NORTH) LTD**

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**FOR THE YEAR ENDED 31 DECEMBER 2011**

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**ROBERTSONS OF TAIN (NORTH) LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 DECEMBER 2011**

<b>DIRECTOR:</b>	K Mackenzie
<b>SECRETARY:</b>	Mrs. M M Mackenzie
<b>REGISTERED OFFICE:</b>	Harbour Place Wick KW1 5EZ
<b>REGISTERED NUMBER:</b>	SC300052 (Scotland)
<b>ACCOUNTANTS:</b>	RWM & KM MacKenzie & Co Geanies House Tain Highland IV20 1TW
<b>SOLICITORS:</b>	Macpherson & Co 7/9 Princes Street Thurso Caithness KW14 7BQ

**CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR**  
**ON THE UNAUDITED FINANCIAL STATEMENTS OF**  
**ROBERTSONS OF TAIN (NORTH) LTD**

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages three to six) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Robertsons of Tain (North) Ltd for the year ended 31 December 2011 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.org.uk/accountspreparationguidance>.

This report is made solely to the director of Robertsons of Tain (North) Ltd in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Robertsons of Tain (North) Ltd and state those matters that we have agreed to state to the director of Robertsons of Tain (North) Ltd in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at <http://www.icas.org.uk/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that Robertsons of Tain (North) Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Robertsons of Tain (North) Ltd. You consider that Robertsons of Tain (North) Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Robertsons of Tain (North) Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



RWM & KM MacKenzie & Co  
Geanies House  
Tain  
Highland  
IV20 1TW

17 September 2012

This page does not form part of the abbreviated accounts

**ROBERTSONS OF TAIN (NORTH) LTD**

**ABBREVIATED BALANCE SHEET**  
**31 DECEMBER 2011**

	Notes	2011 £	2010 £
<b>FIXED ASSETS</b>			
Tangible assets	2	10,285	12,520
<b>CURRENT ASSETS</b>			
Stocks		53,429	64,020
Debtors		11,285	13,935
Cash at bank and in hand		<u>5,099</u>	<u>245</u>
		69,813	78,200
<b>CREDITORS</b>			
Amounts falling due within one year		<u>(48,044)</u>	<u>(47,001)</u>
<b>NET CURRENT ASSETS</b>		<u>21,769</u>	<u>31,199</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		32,054	43,719
<b>CREDITORS</b>			
Amounts falling due after more than one year	3	<u>(20,732)</u>	<u>(23,728)</u>
<b>NET ASSETS</b>		<u>11,322</u>	<u>19,991</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	4	10,000	10,000
Profit and loss account		<u>1,322</u>	<u>9,991</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>11,322</u>	<u>19,991</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2011.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2011 in accordance with Section 476 of the Companies Act 2006.

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.

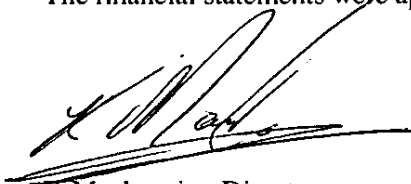
The notes form part of these abbreviated accounts

**ROBERTSONS OF TAIN (NORTH) LTD**

**ABBREVIATED BALANCE SHEET - continued**  
**31 DECEMBER 2011**

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 director on 17 September 2012 and were signed by:

A handwritten signature in black ink, appearing to read 'K Mackenzie', is written over a horizontal line.

K Mackenzie - Director

The notes form part of these abbreviated accounts

**ROBERTSONS OF TAIN (NORTH) LTD**

**NOTES TO THE ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2011**

**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.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery etc                      -    at variable rates on reducing balance

**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.

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

**ROBERTSONSONS OF TAIN (NORTH) LTD**

**NOTES TO THE ABBREVIATED ACCOUNTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2011**

**2. TANGIBLE FIXED ASSETS**

	<b>Total £</b>
<b>COST</b>	
At 1 January 2011	
and 31 December 2011	<u><b>21,162</b></u>
<b>DEPRECIATION</b>	
At 1 January 2011	<b>8,642</b>
Charge for year	<u><b>2,235</b></u>
At 31 December 2011	<u><b>10,877</b></u>
<b>NET BOOK VALUE</b>	
At 31 December 2011	<u><b>10,285</b></u>
At 31 December 2010	<u><b>12,520</b></u>

**3. CREDITORS**

Creditors include the following debts falling due in more than five years:

	<b>2011 £</b>	<b>2010 £</b>
Repayable otherwise than by instalments	<u><b>20,000</b></u>	<u><b>20,000</b></u>

**4. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	<b>2011 £</b>	<b>2010 £</b>
10,000	Ordinary	1	<u><b>10,000</b></u>	<u><b>10,000</b></u>