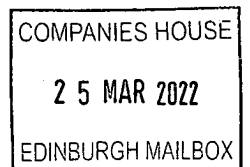


Robertson Construction Highland Limited

Annual Report and Financial Statements

Registered number SC327968

Year ended 30 June 2021



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Company information

Directors	W G Robertson E C Robertson I Wilson B McQuade
Secretary	R I Campbell
Company number	SC327968
Registered office	10 Perimeter Road Pinefield Industrial Estate Elgin Moray IV30 6AE
Auditor	BDO LLP City Point 65 Haymarket Terrace Edinburgh EH12 5HD
Bankers	Santander UK plc, Ground Floor, 301 St. Vincent Street, Glasgow G2 5HN
Solicitors	Shepherd and Wedderburn Commercial House 2 Rubislaw Terrace Aberdeen AB10 1XE

Directors' Report

The directors present their audited financial statements for the year ended 30 June 2021. The prior period comparative figures are for the 15 month period ended 30 June 2020.

Directors

The directors who held office during the period and to the date of this report are as follows:

W G Robertson
E C Robertson
I Wilson
B McQuade

Directors' indemnities

The company has made qualifying third party indemnity provisions for the benefit of its directors which were made during the period and remain in force at the date of this report.

Principal activity

The principal activity of the company during the period was that of construction.

Going concern

The future operation of the company is dependent on the continuing support of Robertson Construction Group Limited, the parent undertaking. The directors have received assurances from the parent undertaking that its support will not be withdrawn in the short term and will continue for at least 12 months from the date of approval of these financial statements which have therefore been prepared on a going concern basis.

The company benefits from the cash pooling arrangement held by Robertson Group Limited with its bank which allows companies within the group to have overdrawn balances which are offset against those with cash balances, within agreed limits. Overall, this arrangement results in a net cash position for Robertson Group and accordingly, there is no net overall debt.

Dividends

The directors do not recommend an interim dividend and, furthermore, no final dividend has been recommended.

Disclosure of information to auditor

Each of the persons who is a director at the date of approval of this directors' report confirms that:

- so far as they are each aware, there is no relevant audit information of which the company's auditor is unaware; and
- the directors have taken all the steps that they ought to have taken as a director to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Auditor

Pursuant to Section 487 of the Companies Act 2006, the auditor will be deemed to be reappointed and BDO LLP will therefore continue in office.

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

This report was approved by the Board and signed on its behalf.



I Wilson

Director

21 December 2021

10 Perimeter Road, Pinefield Industrial Estate, Elgin, IV30 6AE

Directors' responsibilities statement

The directors are responsible for preparing the strategic report, directors' report and financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial period. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards) and applicable law, including FRS 102 'The Financial Reporting Standard Applicable in the UK and Republic of Ireland'.

Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence take reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT AUDITOR'S REPORT TO MEMBERS OF ROBERTSON CONSTRUCTION HIGHLAND LIMITED

Opinion on the financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 30 June 2021 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

We have audited the financial statements of Robertson Construction Highland Limited ("the company") for the year ended 30 June 2021 which comprise the statement of comprehensive income, the statement of financial position, the statement of changes in equity and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The directors are responsible for the other information. The other information comprises the information included in the annual report and financial statements, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT TO MEMBERS OF ROBERTSON CONSTRUCTION HIGHLAND LIMITED (continued)

Other Companies Act 2006 reporting

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the Directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Directors' report and from the requirement to prepare a Strategic report.

Responsibilities of Directors

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Extent to which the audit was capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

The procedures we designed and executed included:

- At the planning stage, we performed detailed analytical review procedures to identify unusual or unexpected relationships that may indicate risks of material misstatements due to fraud. Areas of identified risk were then tested substantively;

INDEPENDENT AUDITOR'S REPORT TO MEMBERS OF ROBERTSON CONSTRUCTION HIGHLAND LIMITED (continued)


- Assessing the design and implementation of the control environment including controls over IT systems relevant to financial reporting in order to identify areas of material weakness to focus the design of our testing;
- Agreement of the financial statement disclosures to underlying supporting documentation;
- Determining whether the accounting policies and presentation adopted in the financial statements are in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice);
- Addressing the risk of fraud through revenue recognition and long term contract accounting through selection of a sample of contracts and verifying revenue, costs and projected profit to corroborating documentation. We sought to identify any areas of management bias by attending a management meeting in relation to a sample of contracts and site visits, challenging management on significant judgements and estimates, and assessing subsequent contract performance information in relation to estimates;
- Addressing the risk of fraud through management override of controls by testing the appropriateness of a sample of journal entries and other adjustments; assessing whether the judgements made in accounting estimates are indicative of a potential bias. In particular we focussed on the key judgements in relation to contract stage of completion and forecasted projected contract profits as stated above; and evaluating the business rationale of significant transactions that are unusual or outside the normal course of business;
- Reviewing minutes of Board meetings throughout the period;
- Obtaining an understanding of the control environment in place for monitoring compliance with laws and regulations;
- Vouching balances and reconciling items in key control account reconciliations to corroborating documentation; and
- Carrying out detailed testing, on a sample basis, of transactions and balances agreeing to appropriate documentary evidence to verify the completeness, existence and accuracy of the reported financial statements.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

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Alastair Rae (Senior Statutory Auditor)
For and on behalf of BDO LLP, statutory auditor
Edinburgh
Date: 21 December 2021

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

Statement of comprehensive income
for the year ended 30 June 2021

	<i>Note</i>	Year ended 30 June 2021 £000	15 month period ended 30 June 2020 £000
Turnover		-	-
Cost of sales		430	(581)
Gross profit/loss		430	(581)
Administrative expenses		-	-
Profit/(loss) before taxation	3	430	(581)
Interest payable and similar charges		(1)	(1)
		429	(582)
Tax on profit/(loss)	5	(81)	117
Profit/(loss) for the financial period		348	(465)
Total comprehensive profit/(loss) for the period		348	(465)

All operations are continuing.

There was no other comprehensive income for the year ended 30 June 2021 (2020: £nil).

The notes and accounting policies on pages 10 to 15 form part of these financial statements.

Statement of financial position
at 30 June 2021

	<i>Note</i>	30 June 2021 £000	30 June 2021 £000	30 June 2020 £000	30 June 2020 £000
Current assets					
Debtors	6	-		117	
Cash at bank and in hand		60		-	
		<u>60</u>		<u>117</u>	
Creditors: amounts falling due within one year	8	(296)		(701)	
Net current liabilities			(236)		(584)
Net liabilities			(236)		(584)
Capital and reserves					
Called up share capital	9	-		-	
Profit and loss account	9	(236)		(584)	
Shareholder's deficit			(236)		(584)

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

These financial statements of Robertson Construction Highland Limited were approved by the Board of Directors and authorised for issue on 21 December 2021. They were signed on its behalf by:

I Wilson

I Wilson
Director

The notes and accounting policies on pages 10 to 15 form part of these financial statements.

Statement of changes in equity
For the year ended 30 June 2021

	Called-up share capital	Profit and loss account	Total
	£000	£000	£000
At 1 April 2019	-	(119)	(119)
(Loss) for the financial period	-	(465)	(465)
	<hr/>	<hr/>	<hr/>
At 30 June 2020	-	(584)	(584)
	<hr/>	<hr/>	<hr/>
At 1 July 2020	-	(584)	(584)
Profit for the financial year	-	348	348
	<hr/>	<hr/>	<hr/>
At 30 June 2021	-	(236)	(236)
	<hr/>	<hr/>	<hr/>

The notes and accounting policies on pages 10 to 15 form part of these financial statements.

Notes

1 Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

General information and basis of accounting

Robertson Construction Highland Limited is a private company limited by shares incorporated in Scotland, United Kingdom, under the Companies Act. The address of the registered office is given on page 1. The nature of the company's operations and its principal activities are set out in the directors' report on page 2.

The financial statements are prepared under the historical cost convention and in accordance with Financial Reporting Standard FRS 102 (FRS 102) the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland.

The company meets the definition of a qualifying entity under FRS 102 and has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland":

- the requirements of Section 11 Financial Instruments paragraphs 11.39 to 11.48A;
- the requirements of Section 12 Other Financial Instruments paragraphs 12.26 to 12.29; and
- the requirements of Section 33 Key Management Personnel Compensation paragraph 33.7.

The company meets the definition of a qualifying entity under FRS 102 and has therefore taken advantage of the disclosure exemptions available to it in respect of presentation of a cash flow statement.

The company intends to present its next set of financial statements with the same disclosure exemptions adopted.

The functional currency of the company is considered to be pounds sterling, rounded to the nearest thousand, because that is the currency of the primary economic environment in which the company operates.

The company has taken the exemption under the terms of FRS 102 from disclosing related party transactions with wholly owned entities that are part of the Newlands (Elgin) Holdings Limited group. The consolidated financial statements of Newlands (Elgin) Holdings Limited, within which this company is included, can be obtained from the address given in note 11.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the company's accounting policies (see note 2).

Going concern

The future operation of the company is dependent on the continuing support of Robertson Construction Group Limited, the parent undertaking. The directors have received assurances from the parent undertaking that its support will not be withdrawn in the short term and will continue for at least 12 months from the date of approval of these financial statements and therefore have been prepared on a going concern basis.

The company benefits from the cash pooling arrangement held by Robertson Group with its bank which allows companies within the group to have overdrawn balances which are offset against those with cash balances, within agreed limits. Overall, this arrangement results in a net cash position for Robertson Group and accordingly, there is no net overall debt.

Revenue recognition and long term contracts

Turnover represents amounts receivable for the sale of goods and services, rental income and work done in the case of long term contracts.

Turnover is stated net of VAT and is recognised to the extent that economic benefits will flow to the company and the turnover can be reliably measured. Turnover from the supply of services represents the value of services provided

Notes (continued)

1 Accounting policies (continued)

Revenue recognition and long term contracts (continued)

under contract. Where payments are received from customers in advance, the amounts are recorded as payments received in excess and included as part of creditors due within one year.

Where the outcome of a construction contract can be estimated reliably, revenue and costs are recognised by reference to the state of completion of the contract activity at the date of statement of financial position. This is normally measured by the value of services provided under contract to date, except where this would not be representative of completion. Variations in contract works, claims and incentive payments are included to the extent that the amount can be measured reliably and its receipt is considered probable.

Where the outcome of a construction contract cannot be estimated reliably, contract revenue is recognised to the extent of contract costs incurred where it is probable they will be recoverable. Contract costs are recognised as expenses in the period in which they are incurred. When it is probable that contract costs will exceed total contract revenue, the expected loss is recognised as an expense immediately.

The amount of profit attributable to the stage of completion of a long term contract is recognised when the outcome of the contract can be foreseen with reasonable certainty. Turnover for such contracts is stated at the value of services provided under contract, less amounts recognised in previous years. Provision is made for any losses as soon as they are foreseen.

Amounts recoverable on contracts are included in debtors and represent turnover recognised in excess of payments on account.

Taxation

Taxation expense for the period comprises current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case tax is also recognised in other comprehensive income or directly in equity respectively.

Current or deferred taxation assets and liabilities are not discounted.

(i) Current tax

Current tax is the amount of income tax payable in respect of the taxable profit for the period or prior years. Tax is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the period end.

Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.

(ii) Deferred tax

Deferred tax arises from timing differences that are differences between taxable profits and total comprehensive income as stated in the financial statements. These timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements.

Deferred tax is recognised on all timing differences at the reporting date except for certain exceptions. Unrelieved tax losses and other deferred tax assets are only recognised when it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

Notes *(continued)*

1 Accounting policies *(continued)*

Debtors

Debtors are measured at transaction price, less any impairment.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Creditors

Creditors are measured at the transaction price.

Contingent liabilities

Contingent liabilities, arising as a result of past events, are not recognised when it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

2 Significant judgements and estimates

In the application of the company's accounting policies, as described in note 1, the directors and management are required to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities at the period end date, and the amounts reported for revenues and expenses during the period.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, and in future periods should it affect future periods.

The ordinary judgements and estimates are those as detailed in Note 1.

Management consider that the following have the most significant effect on the amounts recognised in the financial statements:

- Financial outcome of individual construction contracts – all long term contracts are reviewed on a monthly basis, with particular attention to contract stage of completion, costs to date and costs still to be incurred. Movement in margin is recognised when prudent to do so but immediately in the event there is a foreseeable loss.

3 Profit/loss before taxation

The audit fees were borne by another company in the Group, Robertson Group Limited, in the year ended 30 June 2021. Should there have been a charge, the directors' best estimate of the cost applicable to the company is £1,000 (2020: £1,000). Non-audit fees are also paid by another company in the Group, Robertson Group Limited.

Other than the directors, there are no direct employees of the company (2020: nil).

4 Remuneration of directors

None of the directors received any emoluments from the company. They are all directors of either the parent company, Robertson Construction Group Limited or Robertson Group Limited, or both, and their emoluments are disclosed in those financial statements.

Notes (continued)

5 Taxation

	Year ended 30 June 2021 £000	15 month period ended 30 June 2020 £000
Group relief payable/(receivable)	81	(118)
Total current tax	81	(118)
<i>Deferred tax (Note 7)</i>		
Origination and reversal of timing differences	-	1
Total tax on loss	81	(117)

Factors affecting the tax charge for the current period.

The current tax charge for the period is equal to (2020: less than) the standard rate of corporation tax in the UK of 19% (2020: 19%) as explained below.

	Year ended 30 June 2021 £000	15 month period ended 30 June 2020 £000
<i>Current tax reconciliation</i>		
Profit/(loss) before tax	429	(582)
Current tax at 19% (2020: 19%)	81	(111)
Effects of:		
Group relief surrendered	-	117
Credit for group relief	-	(117)
Expenses not deducted	-	(6)
Total tax charge	81	(117)

Factors affecting the future tax charges

In the March 2021 UK Budget, an announcement was made to increase the main rate of UK corporation tax to 25% from 1 April 2023. This will impact on the measurement of the company's deferred tax liabilities/(assets) in the future. However, the substantively enacted rate at 30 June 2021 was 19% and therefore the tax liabilities/(assets) of the company have been measured at this rate in the current period.

Notes (continued)

6 Debtors

	30 June 2021 £000	30 June 2020 £000
Group relief receivable	-	117
	-	117
	<u>-</u>	<u>117</u>

7 Deferred taxation

	Total £000
At beginning of period	-
Origination and reversal of timing differences	-
	<u>-</u>
At end of period	-
	<u>-</u>

8 Creditors: amounts falling due within one year

	30 June 2021 £000	30 June 2020 £000
Bank overdraft	-	22
Amounts owed to group undertakings	185	34
Accruals and deferred income	30	645
Group relief payable	81	-
	<u>296</u>	<u>701</u>

Amounts owed to group undertakings are interest free, due on demand and bear no fixed term of repayment.

Notes (continued)

9 Called up share capital

	30 June 2021 £	30 June 2020 £
<i>Authorised</i>		
100,000 Ordinary shares of £1 each	100,000	100,000
	<hr/>	<hr/>
<i>Allotted, called up and fully paid</i>		
1 Ordinary share of £1 each	1	1
	<hr/>	<hr/>

The company has one class of ordinary share which carry no right to fixed income.

The company's other reserve is as follows:

The profit and loss reserve represents cumulative profits or losses, net of dividends paid and other adjustments.

10 Contingent liabilities and contractual disputes

At the period end there were contingent liabilities in respect of guarantees and claims under contracts entered into in the normal course of business. Further, included within trade debtors and amounts recoverable on long term contracts are certain amounts which are the subject of on-going disputes with customers. The directors are of the opinion that adequate provision has been made in respect of on-going claims and disputes at the period end.

The company has not provided any unsecured guarantees to third parties (2020: £Nil).

11 Immediate and ultimate parent company

The company is a subsidiary undertaking of Robertson Construction Group Limited. The ultimate parent company is Newlands (Elgin) Holdings Limited, incorporated in Scotland and controlled by W G Robertson.

The smallest group in which the results of the company are consolidated is that headed by Robertson Construction Group Limited. The largest group in which the results of the company are consolidated is that headed by Newlands (Elgin) Holdings Limited. The consolidated financial statements of that company are available to the public and may be obtained from Newlands (Elgin) Holdings Limited, 10 Perimeter Road, Pinefield Industrial Estate, Elgin, Scotland, IV30 6AE.