

**ABBREVIATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2002**

**FOR**

**MARTIN ROBERTSON ASSOCIATES**  
**(BOOKKEEPING) LTD**



**MARTIN ROBERTSON ASSOCIATES**  
**(BOOKKEEPING) LTD**

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**MARTIN ROBERTSON ASSOCIATES**  
**(BOOKKEEPING) LTD**

**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30 APRIL 2002**

**DIRECTOR:** M K Robertson

**SECRETARY:** Mrs J Cameron

**REGISTERED OFFICE:** Fleming House  
134 Renfrew Street  
Glasgow  
G3 6ST

**REGISTERED NUMBER:** 176752 (Scotland)

**ACCOUNTANTS:** Martin Robertson Associates  
Chartered Accountants  
Fleming House  
134 Renfrew Street  
Glasgow  
G3 6ST

**MARTIN ROBERTSON ASSOCIATES**  
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**ABBREVIATED BALANCE SHEET**  
**30 APRIL 2002**

		30/4/02	30/4/01
	Notes	£	£
<b>FIXED ASSETS:</b>			
Intangible assets	2	20,000	-
<b>CURRENT ASSETS:</b>			
Debtors		9,270	-
Cash in hand		100	100
		9,370	100
<b>CREDITORS:</b> Amounts falling due within one year		(23,390)	-
<b>NET CURRENT (LIABILITIES)/ASSETS:</b>		(14,020)	100
<b>TOTAL ASSETS LESS CURRENT LIABILITIES:</b>		<u>£5,980</u>	<u>£100</u>
<b>CAPITAL AND RESERVES:</b>			
Called up share capital	3	100	100
Profit and loss account		5,880	-
<b>SHAREHOLDERS' FUNDS:</b>		<u>£5,980</u>	<u>£100</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 30 April 2002.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2002 in accordance with Section 249B(2) of the Companies Act 1985.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 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 Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

These abbreviated financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

**ON BEHALF OF THE BOARD:**

*Martin Robertson*

M K Robertson - DIRECTOR

Approved by the Board on 10 February 2003

The notes form part of these financial statements

**MARTIN ROBERTSON ASSOCIATES**  
**(BOOKKEEPING) LTD**

**NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2002**

**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 March 2000).

**Turnover**

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

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2002, is being written off evenly over its estimated useful life of three years.

**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>£</b>
<b>COST:</b>	
Additions	<b>20,000</b>
At 30 April 2002	<b>20,000</b>
<b>NET BOOK VALUE:</b>	
At 30 April 2002	<b>20,000</b>

**3. CALLED UP SHARE CAPITAL**

Authorised, allotted, issued and fully paid:

Number:	Class:	Nominal value:	30/4/02 £	30/4/01 £
100	Ordinary £1	1	<b>100</b>	<b>100</b>

**4. RELATED PARTY DISCLOSURES**

The company is controlled by the director Martin Robertson. During the period of trading Martin Robertson Associates, Chartered Accountants, invoiced the company £2,796 for work done. The trade creditors figure represents the balance owed to them at the year-end.