REGISTERED NUMBER: 231721 (Scotland)

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 MAY 2005

FOR

J. ROBERTS PLUMBERS LTD.

SCT 6PO9XE4T 0952
COMPANIES HOUSE 29/03/06

J. ROBERTS PLUMBERS LTD.

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FOR THE YEAR ENDED 31 MAY 2005

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COMPANY INFORMATION
FOR THE YEAR ENDED 31 MAY 2005

DIRECTOR:	Mr John Samuel Roberts
SECRETARY:	Mrs Catherine Marie Roberts
REGISTERED OFFICE:	c/o DM McNaught & Co 166 Buchanan Street Glasgow Lanarkshire G1 2LS
REGISTERED NUMBER:	231721 (Scotland)
ACCOUNTANTS:	D M McNaught & Co Chartered Accountants 166 Buchanan Street Glasgow G1 2LS
BANKERS:	Bank of Scotland 780 Dumbarton Road Clydebank Glasgow G81 4BY

ABBREVIATED BALANCE SHEET
31 MAY 2005

	Notes	2005 £	2005 £	2004 £	2004 £
FIXED ASSETS:					
Tangible assets	2		413		551
CURRENT ASSETS:					
Stocks		782		854	
Debtors		19,367		16,583	
		20,149		17,437	
CREDITORS: Amounts falling due within one year		20,503		17,857	
NET CURRENT LIABILITIES:			(354)		(420)
TOTAL ASSETS LESS CURRENT LIABILITIES:			£59		£131
CAPITAL AND RESERVES:					
Called up share capital	3		2		2
Profit and loss account			57		129
SHAREHOLDERS' FUNDS:			£59		£131

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 May 2005.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2005 in accordance with Section 249B(2) of the Companies Act 1985.

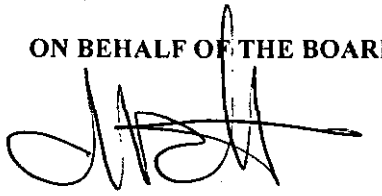
The director acknowledges his responsibilities for:

(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 accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective June 2002).

ON BEHALF OF THE BOARD:



Mr John Samuel Roberts - Director

Approved by the Board on 23 March 2006

The notes form part of these abbreviated accounts

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MAY 2005

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 June 2002).

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.

Equipment - 25% on reducing balance

Stocks
Stock is 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. TANGIBLE FIXED ASSETS

	Total
	£
COST:	
At 1 June 2004 and 31 May 2005	735
DEPRECIATION:	
At 1 June 2004	184
Charge for year	138
At 31 May 2005	322
NET BOOK VALUE:	
At 31 May 2005	413
At 31 May 2004	551

3. CALLED UP SHARE CAPITAL

Authorised:

Number:	Class:	Nominal value:	2005 £	2004 £
100,000	Ordinary	£1	100,000	100,000

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2005 £	2004 £
100	Ordinary	£1	2	2

4. TRANSACTIONS WITH DIRECTOR

The following loan to directors subsisted during the year ended 31 May 2005:

	£
Mr John Samuel Roberts	
Balance outstanding at start of year	14,859
Balance outstanding at end of year	17,845
Maximum balance outstanding during year	17,845

CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE UNAUDITED FINANCIAL STATEMENTS OF J. ROBERTS PLUMBERS 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 two to four) have been prepared.

In accordance with our terms of engagement and in order to assist you to fulfil your duties under the Companies Act 1985, we have prepared the financial statements of the company for the year ended 31 May 2005 on pages three to seven from the accounting records and information and explanations supplied to us.

This report is made to the company's director, as a body, in accordance with the terms of our engagement. Our work has been undertaken to enable us to prepare the financial statements on behalf of the company's director 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 director, as a body, for our work or for this report.

We have carried out this engagement in accordance with best practice guidance issued by the Institute of Chartered Accountants of Scotland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the preparation of financial statements.

You have acknowledged on the Balance Sheet as at 31 May 2005 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 1985. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. 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 financial statements.

D M McNaught & Co
Chartered Accountants
166 Buchanan Street
Glasgow
G1 2LS

24 March 2006