REGISTERED NUMBER: 231721 (Scotland)

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 MAY 2006

FOR

J. ROBERTS PLUMBERS LTD

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SCT 30/03/2007 1976
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J. ROBERTS PLUMBERS LTD.

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FOR THE YEAR ENDED 31 MAY 2006

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COMPANY INFORMATION
FOR THE YEAR ENDED 31 MAY 2006

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

J. ROBERTS PLUMBERS LTD.

ABBREVIATED BALANCE SHEET
31 MAY 2006

	Notes	2006 £	£	2005 £	£
FIXED ASSETS:					
Tangible assets	2		310		413
CURRENT ASSETS:					
Stocks		826		782	
Debtors		14,897		19,367	
		15,723		20,149	
CREDITORS. Amounts falling due within one year		15,963		20,503	
NET CURRENT LIABILITIES:			(240)		(354)
TOTAL ASSETS LESS CURRENT LIABILITIES·			£70		£59
CAPITAL AND RESERVES:					
Called up share capital	3		2		2
Profit and loss account			68		57
SHAREHOLDERS' FUNDS:			£70		£59

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 May 2006

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2006 in accordance with Section 249B(2) of the Companies Act 1985

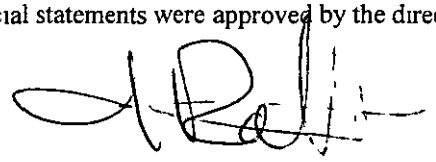
The director acknowledges his responsibilities for

(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 January 2005)

The financial statements were approved by the director on 27 March 2007 and were signed by



Mr John Samuel Roberts Director

The notes form part of these abbreviated accounts

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 January 2005)

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

Pensions
The company operates a defined contribution pension scheme Contributions payable for the year are charged in the profit and loss account

2 TANGIBLE FIXED ASSETS

	Total
	£
COST:	
At 1 June 2005 and 31 May 2006	735
DEPRECIATION:	
At 1 June 2005	322
Charge for year	103
At 31 May 2006	425
NET BOOK VALUE:	
At 31 May 2006	310
At 31 May 2005	413

3 CALLED UP SHARE CAPITAL

Authorised

Number	Class	Nominal value	2006 £	2005 £
100,000	Ordinary	£1	100,000	100,000

Allotted, issued and fully paid

Number	Class	Nominal value	2006 £	2005 £
100	Ordinary	£1	2	2

4 TRANSACTIONS WITH DIRECTOR

The following loan to directors subsisted during the years ended 31 May 2006 and 31 May 2005

	2006 £	2005 £
Mr John Samuel Roberts		
Balance outstanding at start of year	17,845	14,859
Balance outstanding at end of year	12,833	17,845
Maximum balance outstanding during year	17,845	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 2006 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 2006 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

28 March 2007