REGISTERED NUMBER: 231721 (Scotland)

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 MAY 2007

FOR

J ROBERTS PLUMBERS LTD.

SATURDAY

SXFCA0KA

SCT 14/06/2008 582

COMPANIES HOUSE

J. ROBERTS PLUMBERS LTD.

CONTENTS OF THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2007

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	3
Chartered Accountants' Report	5

COMPANY INFORMATION
FOR THE YEAR ENDED 31 MAY 2007

DIRECTOR:	Mr John Samuel Roberts
SECRETARY:	Mrs Catherine Marie Roberts
REGISTERED OFFICE:	C/O DM McNaught & Co Ltd 166 Buchanan Street Glasgow Lanarkshire G1 2LS
REGISTERED NUMBER:	231721 (Scotland)
ACCOUNTANTS:	D M McNaught & Co Ltd 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 2007

	Notes	2007 £	2007 £	2006 £	2006 £
FIXED ASSETS					
Tangible assets	2		233		310
CURRENT ASSETS					
Stocks		1,031		826	
Debtors		17,434		14,897	
		18,465		15,723	
CREDITORS					
Amounts falling due within one year		18,650		15,963	
NET CURRENT LIABILITIES			(185)		(240)
TOTAL ASSETS LESS CURRENT LIABILITIES			48		70
CAPITAL AND RESERVES					
Called up share capital	3		2		2
Profit and loss account			46		68
SHAREHOLDERS' FUNDS			48		70

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 May 2007

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2007 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

The financial statements were approved by the director on 28 May 2008 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 2007)

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

Computer equipment	25% 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
Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease

Pension costs and other post retirement benefits
Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate

2 TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 June 2006 and 31 May 2007	735
DEPRECIATION	
At 1 June 2006	425
Charge for year	77
At 31 May 2007	502
NET BOOK VALUE	
At 31 May 2007	233
At 31 May 2006	310

continued

3 CALLED UP SHARE CAPITAL

Authorised

Number.	Class	Nominal value	2007 £	2006 £
100,000	Ordinary	£1	100,000	100,000

Allotted, issued and fully paid

Number	Class	Nominal value	2007 £	2006 £
100	Ordinary	£1	2	2

4 TRANSACTIONS WITH DIRECTOR

The following loan to directors subsisted during the years ended 31 May 2007 and 31 May 2006

	2007 £	2006 £
Mr John Samuel Roberts		
Balance outstanding at start of year	12,833	17,845
Balance outstanding at end of year	15,041	12,833
Maximum balance outstanding during year	15,041	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 2007 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 2007 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 Ltd
Chartered Accountants
166 Buchanan Street
Glasgow
G1 2LS

29 May 2008