Registered Number SC231721

J. ROBERTS PLUMBERS LIMITED.

Abbreviated Accounts

31 May 2008

Company Information

Registered Office:
C/O DM McNaught & Co. Ltd.
166 Buchanan Street
Glasgow
Lanarkshire
G1 2LS

Reporting Accountants:
D M McNaught & Co Ltd
Chartered Accountants
166 Buchanan Street
Glasgow
Lanarkshire
G1 2LS

Bankers:
Bank of Scotland
780 Dumbarton Road
Clydebank
Glasgow
G81 4BY

J. ROBERTS PLUMBERS LIMITED. **Registered Number SC231721**

Balance Sheet as at 31 May 2008

	Notes	2008		2007	
		£	£	£	£
Fixed assets					
Tangible	2		170		233
			170		233
Current assets					
Stocks		4,165		1,031	
Debtors		13,462		17,434	
Total current assets		17,627		18,465	
Creditors: amounts falling due within one year		(17,744)		(18,650)	
Net current assets (liabilities)			(117)		(185)
Total assets less current liabilities			53		48
Total net assets (liabilities)			53		48
Capital and reserves					
Called up share capital	3		2		2
Profit and loss account			51		46
Shareholders funds			53		48

a. For the year ending 31 May 2008 the company was entitled to exemption under section 249A(1) of the Companies Act 1985.
b. The members have not required the company to obtain an audit in accordance with section 249B(2) of the Companies Act 1985.
c. The directors acknowledge their responsibility for:
    i. ensuring the company keeps accounting records which comply with Section 221; and
    ii. preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as is applicable to the company.
d. The accounts have been prepared in accordance with the special provisions in Part VII of the Companies Act 1985 relating to small companies.

Approved by the board on 19 February 2009

And signed on their behalf by:
Mr John Samuel Roberts, Director

This document was delivered using electronic communications and authenticated in accordance with section 707B(2) of the Companies Act 1985.

Notes to the abbreviated accounts

For the year ending 31 May 2008

1 **Accounting policies**

Accounting convention
The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Smaller Entities (effective January 2007).

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

Stocks
Work in progress and work in progress is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Computer equipment	25% on reducing balance

2 **Tangible fixed assets**

	Total £
Cost	
At 31 May 2007	735
At 31 May 2008	735
Depreciation	
At 31 May 2007	502
Charge for year	63
At 31 May 2008	565
Net Book Value	
At 31 May 2007	233
At 31 May 2008	170

3 **Share capital**

	2008 £	2007 £
Authorised share capital:		
100000 Ordinary shares of £1 each	100,000	100,000

Allotted, called up and fully paid:

100 Ordinary shares of £1 each		2	2

4 **Transactions with directors**

Mr John Samuel Roberts had a loan during the year. The maximum outstanding was £15,041. The balance at 31 May 2008 was £9,862 (1 June 2007 - £15,041).