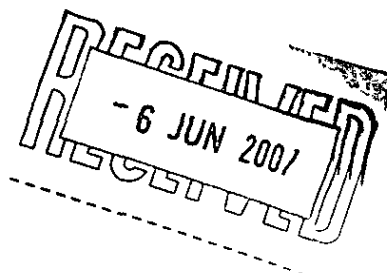


ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30TH NOVEMBER 2006
FOR
E. BYNG (BUILDERS) LIMITED



SATURDAY



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09/06/2007
COMPANIES HOUSE

E BYNG (BUILDERS) LIMITED

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FOR THE YEAR ENDED 30TH NOVEMBER 2006**

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E. BYNG (BUILDERS) LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 30TH NOVEMBER 2006

DIRECTORS:	E E Byng Mrs D Byng
SECRETARY:	E E Byng
REGISTERED OFFICE:	15 Woodman Road Halesowen West Midlands B63 3EJ
REGISTERED NUMBER	675546 (England and Wales)
ACCOUNTANTS	Fields Certified Accountants Asden House, Victoria Street West Bromwich West Midlands B70 8HA
BANKERS:	HSBC Bank Plc 1 Great Cornbow Halesowen West Midlands B63 3AD

E. BYNG (BUILDERS) LIMITED

**ABBREVIATED BALANCE SHEET
30TH NOVEMBER 2006**

		2006		2005 as restated	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	2		160,000		80,000
CURRENT ASSETS					
Debtors		1,226		1,587	
Investments		50,000		50,000	
Cash at bank and in hand		<u>77,652</u>		<u>73,866</u>	
		128,878		125,453	
CREDITORS					
Amounts falling due within one year		<u>62,391</u>		<u>55,144</u>	
NET CURRENT ASSETS			<u>66,487</u>		<u>70,309</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>226,487</u>		<u>150,309</u>
CAPITAL AND RESERVES					
Called up share capital	3		2,000		2,000
Revaluation reserve			146,721		66,721
Profit and loss account			<u>77,766</u>		<u>81,588</u>
SHAREHOLDERS' FUNDS			<u>226,487</u>		<u>150,309</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 30th November 2006

The members have not required the company to obtain an audit of its financial statements for the year ended 30th November 2006 in accordance with Section 249B(2) of the Companies Act 1985

The directors acknowledge their 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 Board of Directors on *24 May 2007* and were signed on its behalf by


E E Byng - Director

The notes form part of these abbreviated accounts

E. BYNG (BUILDERS) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30TH NOVEMBER 2006

1 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain assets and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005)

Turnover

Turnover represents rent received , excluding value added tax

Deferred tax

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. Deferred taxation is measured on a non discounted basis at the average tax rates that would apply when the timing differences are expected to reverse, based on tax and laws that have been enacted by the balance sheet date

Investment properties

In accordance with FRSSE no depreciation is provided on freehold investment properties. This may be a departure from the requirements of the Companies Act 1985, which requires all properties to be depreciated. In the opinion of the directors this departure is necessary for the financial statements to give a true and fair view in accordance with applicable accounting standards, as properties are included in the financial statements at their open market value. Changes in value are taken directly to a revaluation reserve.

Deficits on the revaluation reserve are charged to profit and loss account in the year in which they arise unless, in the opinion of the directors, the fall in value of the properties is of a temporary nature

2 TANGIBLE FIXED ASSETS

	Total £
COST OR VALUATION	
At 1st December 2005	80,000
Revaluations	<u>80,000</u>
At 30th November 2006	<u>160,000</u>
NET BOOK VALUE	
At 30th November 2006	<u>160,000</u>
At 30th November 2005	<u>80,000</u>

3 CALLED UP SHARE CAPITAL

Authorised, allotted, issued and fully paid
Number Class

	Nominal value	2006	2005 as restated
		£	£
2,000 Ordinary	£1	<u>2,000</u>	<u>2,000</u>

E. BYNG (BUILDERS) LIMITED

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30TH NOVEMBER 2006**

4 CONTROLLING PARTY

The company's controlling parties are Mr and Mrs E E Byng

5 PRIOR YEAR ADJUSTMENT

The prior period adjustment arises from a change in accounting policy. In previous years, proposed dividends were included in both the profit and Loss Account and the Balance Sheet. Under the new provisions of FRS 21 only paid dividends are reported in the financial statements. A reconciliation of reserves is provided below.

	2006
	£
Retained profit brought forward as previously reported	66,588
Prior year adjustment	<u>15,000</u>
Retained profit brought forward as restated	<u>81,588</u>