

**JOHN ROBERTS ARCHITECTS LIMITED**

**Abbreviated accounts**

**For**

**30 November 2003**

**Chantrey Vellacott DFK**

**CHANTREY VELLACOTT DFK**

Chartered Accountants  
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# **JOHN ROBERTS ARCHITECTS LIMITED**

## **Abbreviated accounts**

**Year ended 30 November 2003**

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# JOHN ROBERTS ARCHITECTS LIMITED

## Abbreviated balance sheet

30 November 2003

	Note	£	2003 £	£	2002 £
<b>Fixed assets</b>	2				
Tangible assets			3,392		4,765
<b>Current assets</b>					
Stocks		96,800		70,200	
Debtors		236,846		284,675	
Cash at bank and in hand		31,221		401	
		<u>364,867</u>		<u>355,276</u>	
<b>Creditors: Amounts falling due within one year</b>		<u>341,566</u>		<u>337,020</u>	
<b>Net current assets</b>			<u>23,301</u>		<u>18,256</u>
<b>Total assets less current liabilities</b>			<u>26,693</u>		<u>23,021</u>
<b>Capital and reserves</b>					
Called-up equity share capital	5		5,000		5,000
Share premium account			3,875		3,875
Profit and loss account			17,818		14,146
<b>Shareholders' funds</b>			<u>26,693</u>		<u>23,021</u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps proper accounting records which comply with section 221 of the Act, and
- (ii) preparing financial statements 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 Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985.

These abbreviated accounts were approved by the directors on 18 August 2004 and are signed on their behalf by:

R Oldham  
Director



The notes on pages 2 to 4 form part of these abbreviated accounts.

# JOHN ROBERTS ARCHITECTS LIMITED

## Notes to the abbreviated accounts

Year ended 30 November 2003

### 1. Accounting policies

#### Basis of accounting

The financial statements have been prepared under the historical cost convention.

#### Cash flow statement

The directors have taken advantage of the exemption in Financial Reporting Standard No 1 (Revised 1996) from including a cash flow statement in the financial statements on the grounds that the company is small.

#### Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

#### Fixed assets

All fixed assets are initially recorded at cost.

#### Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Computer equipment - 25% of cost per annum

#### Work in progress

Work in progress is valued on the basis of direct costs plus attributable overheads based on normal level of activity. Provision is made for any foreseeable losses where appropriate. No element of profit is included in the valuation of work in progress.

#### Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

#### Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

# JOHN ROBERTS ARCHITECTS LIMITED

## Notes to the abbreviated accounts

Year ended 30 November 2003

### 2. Fixed assets

	Tangible Assets £
<b>Cost</b>	
At 1 December 2002	41,168
Additions	<u>2,348</u>
<b>At 30 November 2003</b>	<b><u>43,516</u></b>
<b>Depreciation</b>	
At 1 December 2002	36,403
Charge for year	<u>3,721</u>
<b>At 30 November 2003</b>	<b><u>40,124</u></b>
<b>Net book value</b>	
<b>At 30 November 2003</b>	<b><u>3,392</u></b>
At 30 November 2002	<u>4,765</u>

### 3. Transactions with the directors

J M Roberts, a director, has a loan due from the company of £75,000 (2002:£25,000). The loan is repayable on demand and is currently interest free.

### 4. Related party transactions

The controlling interest in the company is held by J M Roberts who is also a Director of the company.

During the year the company purchased goods and services totalling £26,060 (2002:£112,475) from John Roberts Associates Design and Planning Consultants Limited a company in which R Oldham, P V Dolby, and J M Roberts are directors. At the year end the company owed £208,373 (2002:£178,737) to John Roberts Associates Design and Planning Consultants Limited on normal trading accounts. During the year the company raised fees totalling £1,905 (2002:£24,555) to John Roberts Associates Design and Planning Consultants Limited, of which £9,194 (2002:£6,956) was owed to the company at the year end on normal trading accounts.

During the year the company purchased goods and services totalling £Nil (2002:£18,509) from John Roberts Architects (CDM) a company of which R Crownshaw, P V Dolby, R Oldham and J M Roberts are directors. At the year end the company owed £1,120 (2002:£391) to John Roberts Architects (CDM) on normal trading accounts. During the year the company charged fees and services totalling £9,705 (2002:£27,156) to John Roberts Architects (CDM) Limited, of which £2,783 (2002:£18,037) was owed to the company at the year end on normal trading accounts.

# JOHN ROBERTS ARCHITECTS LIMITED

## Notes to the abbreviated accounts

Year ended 30 November 2003

### 5. Share capital

#### Authorised share capital:

	2003	2002
	£	£
5,000 Ordinary shares of £1 each	<u>5,000</u>	<u>5,000</u>

#### Allotted, called up and fully paid:

	2003		2002	
	No	£	No	£
Ordinary shares of £1 each	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>