

REGISTERED NUMBER:1887562  
(ENGLAND & WALES)

1887562

**JOHN ROBERTS ARCHITECTS LIMITED**

**Abbreviated accounts**

**30 November 1999**

Chantrey Vellacott DFK



## AUDITORS' REPORT TO JOHN ROBERTS ARCHITECTS LIMITED

### Pursuant To Section 247B Of The Companies Act 1985

We have examined the abbreviated accounts on pages 2 to 4 together with the financial statements of John Roberts Architects Limited prepared under section 226 of the Companies Act 1985 for the year ended 30 November 1999.

#### Respective Responsibilities Of Directors And Auditors

The directors are responsible for preparing the abbreviated accounts in accordance with section 246 of and Schedule 8A to the Companies Act 1985. It is our responsibility to form an independent opinion as to the company's entitlement to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Companies Act 1985 and whether the abbreviated accounts have been properly prepared in accordance with those provisions and to report our opinion to you.

#### Basis Of Opinion

We have carried out the procedures we considered necessary to confirm, by reference to the audited financial statements, that the company is entitled to the exemptions and that the abbreviated accounts have been properly prepared from those financial statements. The scope of our work for the purpose of this report does not include examining or dealing with events after the date of our report on the full financial statements.

#### Opinion

In our opinion the company is entitled under section 246 and 247 of the Companies Act 1985 to deliver abbreviated accounts prepared in accordance with section 246(5) and (6) and that Act, in respect of the year ended 30 November 1999 and the abbreviated accounts on pages 2 to 4 have been properly prepared in accordance with that section.

Chantrey Vellacott DFK



**CHANTREY VELLACOTT DFK**  
**Chartered Accountants**  
**Registered Auditors**

**Leicester**  
**10 November 2000**

# JOHN ROBERTS ARCHITECTS LIMITED

Abbreviated balance sheet as at 30 November 1999

	Notes	1999 £	1998 £
<b>Fixed assets</b>			
Tangible assets	2	9,576	11,244
		<hr/>	<hr/>
<b>Current assets</b>			
Work in progress		216,800	171,800
Debtors		76,611	41,764
Cash at bank		4,761	57,682
		<hr/>	<hr/>
		298,172	271,246
<b>Creditors:</b> amounts falling due within one year		(308,976)	(272,193)
		<hr/>	<hr/>
<b>Net current liabilities</b>		(10,804)	(947)
		<hr/>	<hr/>
<b>Total assets less current liabilities</b>		(1,228)	10,297
		<hr/>	<hr/>
<b>Capital and reserves</b>			
Called up share capital	3	5,000	5,000
Share premium account		3,875	3,875
Profit and loss account		(10,103)	1,422
		<hr/>	<hr/>
		(1,228)	10,297
		<hr/>	<hr/>

These abbreviated accounts have been prepared in accordance with the special provisions of part VII on the Companies Act 1985 relating to small companies.

Approved by the Board on 10 November 2000 and signed on its behalf.

..........R OLDHAM - Director

The notes on pages 3 to 4 form part of these abbreviated accounts.

## JOHN ROBERTS ARCHITECTS LIMITED

### Notes to the abbreviated accounts for the year ended 30 November 1999

#### 1 Accounting policies

##### a) Basis of accounting

The financial statements are prepared on the historical cost basis of accounting and on a going concern basis reflecting the continued financial support for the company from the major creditor.

##### b) Depreciation of tangible fixed assets

Depreciation is not charged on expenditure on assets not yet in use. Depreciation on tangible fixed assets is charged so as to write off their full cost less estimated residual value over their expected useful lives at the following rates:-

Leased assets	-	Shorter of the lease term or the expected useful lives of the assets
Computer equipment	-	25% of cost per annum

##### c) Work in progress

The work in progress represents all the costs incurred on incomplete contracts and is stated at the lower of cost and net realisable value.

##### d) Deferred taxation

Deferred taxation is provided under the liability method in respect of all material timing differences between the profits as computed for taxation purposes and the profits as stated in the financial statements to the extent that it is probable that a liability or asset will crystallise. The rate of tax used is that which is expected to be applied when the liability or asset is expected to crystallise.

##### e) Hire purchase and lease transactions

Assets acquired under hire purchase agreements and finance leases are capitalised in the balance sheet and are depreciated in accordance with the company's normal policy. The outstanding liabilities under such agreements, less interest not yet due, are included in creditors. Interest on such agreements is charged to the profit and loss account over the term of each agreement and represents a constant proportion of the balance of capital repayments outstanding.

Rentals under operating leases are charged to the profit and loss account as they fall due.

# JOHN ROBERTS ARCHITECTS LIMITED

## Notes to the abbreviated accounts for the year ended 30 November 1999

<b>2 Tangible fixed assets</b>	<b>Total £</b>
<b>Cost</b>	
At 1 December 1998	24,013
Additions	4,620
	<hr/>
At 30 November 1999	28,633
	<hr/>
<b>Depreciation</b>	
At 1 December 1998	12,769
Charge for the year	6,288
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At 30 November 1999	19,057
	<hr/>
<b>Net book value</b>	
At 30 November 1999	9,576
	<hr/>
At 30 November 1998	11,244
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<b>3 Called up share capital</b>	<b>1999 and 1998 Allotted and fully paid £</b>	<b>1999 and 1998 Allotted and fully paid £</b>
<b>Equity shares:</b>		
5,000 ordinary shares of £1 each	5,000	5,000
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## 4 Directors' interest in contracts

Mr J M Roberts directors' loan account of £25,000 at 30 November 1999 receives a commercial rate of interest on the outstanding amount.