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REGISTERED NUMBER:1887562
(ENGLAND & WALES)

JOHN ROBERTS ARCHITECTS LIMITED

Abbreviated accounts

30 November 1996

CHANTRY VELLACOTT



AUDITORS' REPORT TO THE DIRECTORS OF JOHN ROBERTS ARCHITECTS LIMITED

Pursuant to paragraph 24 of schedule 8 to the Companies Act 1986

We have examined the abbreviated accounts on pages 3 to 5 together with the full financial statements of John Roberts Architects Limited for the year ended 30 November 1996. The scope of our work for the purpose of this report was limited to confirming that the company is entitled to the exemptions claimed in the directors' statement on page 3 and that the abbreviated accounts have been properly prepared from the full financial statements.

In our opinion the company is entitled under Sections 246 and 247 of the Companies Act 1985 to the exemptions conferred by Part III (A) of Schedule 8 to that Act in respect of the year ended 30 November 1996 and the abbreviated accounts on pages 3 to 5 have been properly prepared in accordance with that Schedule.

On 5 August 1997 we reported, as auditors of John Roberts Architects Limited, to the members on the full financial statements prepared under Section 226 of the Companies Act 1985 for the year ended 30 November 1996, and our audit report was as follows:

"We have audited the financial statements on pages 4 to 9 which have been prepared under the historical cost convention and the accounting policies set out on page 6.

Respective responsibilities of directors and auditors

As described on page 2 the company's directors are responsible for the preparation of financial statements. It is our responsibility to form an independent opinion, based on our audit, of those statements and to report our opinion to you.

Basis of opinion

We conducted our audit in accordance with Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

AUDITORS' REPORT TO THE MEMBERS OF JOHN ROBERTS ARCHITECTS LIMITED

Opinion

In our opinion the financial statements give a true and fair view of the state of the company's affairs as at 30 November 1996 and of its profit for the year then ended and have been properly prepared in accordance with the Companies Act 1985.



CHANTREY VELLACOTT

**Chartered Accountants
Registered Auditors**

**Leicester
5 August 1997**

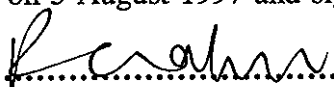
JOHN ROBERTS ARCHITECTS LIMITED

Abbreviated balance sheet as at 30 November 1996

	Notes	1996 £	1995 £
Fixed assets			
Tangible assets	2	5,645	7,099
		<hr/>	<hr/>
Current assets			
Work in progress		50,100	46,600
Debtors		71,158	53,305
Cash at bank		61,143	55,324
		<hr/>	<hr/>
		182,401	155,229
Creditors: amounts falling due within one year		(168,634)	(139,688)
		<hr/>	<hr/>
Net current assets		13,767	15,541
		<hr/>	<hr/>
Total assets less current liabilities		19,412	22,640
		<hr/>	<hr/>
Capital and reserves			
Called up share capital	3	5,000	5,000
Share premium account		3,875	3,875
Profit and loss account		10,537	13,765
		<hr/>	<hr/>
		19,412	22,640
		<hr/>	<hr/>

The directors have taken advantage of the exemptions conferred by Section A of Part III of Schedule 8 to the Companies Act 1985 and have done so on the grounds that, in their opinion, the Company is entitled to those exemptions as a small company.

Approved by the Board on 5 August 1997 and signed on its behalf.

..........**ROLDHAM - Director**

The notes on pages 4 and 5 form part of these abbreviated accounts.

JOHN ROBERTS ARCHITECTS LIMITED

Notes to the abbreviated accounts for the year ended 30 November 1996

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 creditors.

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 1996

2 Tangible fixed assets	Total
	£
Cost	
At 1 December 1995	13,073
Additions	646
	<hr/>
At 30 November 1996	13,719
	<hr/>
Depreciation	
At 1 December 1995	5,974
Charge for the year	2,100
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At 30 November 1996	8,074
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Net book value	
At 30 November 1996	5,645
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At 30 November 1995	7,099
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3 Called up share capital	
	1996 and 1995
	Allotted and
	Authorised fully paid
	£ £
5,000 ordinary shares of £1 each	5,000 5,000
	<hr/>
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4 Directors' interest in contracts	

During the year the company purchased goods and services totalling £311,608 from John Roberts Associates Design and Planning Consultants Limited a company in which R Crownshaw, R Oldham, P V Dolby, A J Hunt and A T Dawkins are directors.