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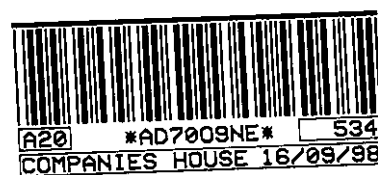
REGISTERED NUMBER:1887562  
(ENGLAND & WALES)

**JOHN ROBERTS ARCHITECTS LIMITED**

**Abbreviated accounts**

**30 November 1997**

CHANFREY VELLACOTT



## **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 5 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 1997.

#### **Respective Responsibilities Of Directors And Auditors**

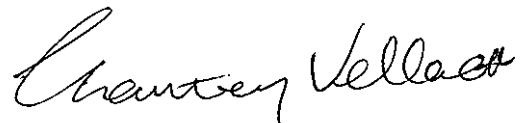
The directors are responsible for preparing the abbreviated accounts in accordance with section 246 of and Schedule 8A to the Companies Act 1985. It is our responsibility to form an independent opinion as to the company's entitlement to deliver abbreviated accounts prepared in accordance with sections 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 1997 and the abbreviated accounts on pages 2 to 5 have been properly prepared in accordance with that section.



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

**Leicester**  
**7 September 1998**

# JOHN ROBERTS ARCHITECTS LIMITED

Abbreviated balance sheet as at 30 November 1997

	Notes	1997 £	1996 £
<b>Fixed assets</b>			
Tangible assets	2	10,545	5,645
		<hr/>	<hr/>
<b>Current assets</b>			
Work in progress		56,400	50,100
Debtors		204,853	71,158
Cash at bank		259	61,143
		<hr/>	<hr/>
		261,512	182,401
<b>Creditors:</b> amounts falling due within one year		(258,876)	(168,634)
		<hr/>	<hr/>
<b>Net current assets</b>		2,636	13,767
		<hr/>	<hr/>
<b>Total assets less current liabilities</b>		13,181	19,412
		<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		4,306	10,537
		<hr/>	<hr/>
		13,181	19,412
		<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 7 September 1997 and signed on its behalf.

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

The notes on pages 3 to 5 form part of these abbreviated accounts.

## **JOHN ROBERTS ARCHITECTS LIMITED**

### **Notes to the abbreviated accounts for the year ended 30 November 1997**

#### **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 1997

<b>2</b>	<b>Tangible fixed assets</b>	<b>Total £</b>
	<b>Cost</b>	
	At 1 December 1996	13,719
	Additions	8,474
		<hr/>
	At 30 November 1997	22,193
		<hr/>
	<b>Depreciation</b>	
	At 1 December 1996	8,074
	Charge for the year	3,574
		<hr/>
	At 30 November 1997	11,648
		<hr/>
	<b>Net book value</b>	
	At 30 November 1997	10,545
		<hr/>
	At 30 November 1996	5,645
		<hr/>

## **3 Called up share capital**

	<b>1997 and 1996 Allotted and fully paid</b>
	<b>Authorised £</b>
	<b>£</b>
5,000 ordinary shares of £1 each	5,000
	<hr/>
	<hr/>

## JOHN ROBERTS ARCHITECTS LIMITED

### Notes to the abbreviated accounts for the year ended 30 November 1997

#### 4 Directors' interest in contracts

During the year the company purchased goods and services totalling £321,709 from John Roberts Associates Design and Planning Consultants Limited a company in which R Crownshaw, R Oldham, P V Dolby, A J Hunt, A T Dawkins and J M Roberts are directors.

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

At the year end the following balances were owed by/to the following related companies.

	<b>Debtors</b>	<b>Creditors</b>
John Roberts Associates	£107,136	£117,840

Mr J M Roberts directors loan account of £25,000 at 30 November 1997 receives a commercial rate of interest on the outstanding amount.