

JD RUTHERFORD LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2009

Company Registration Number 1992275

Tenon Limited
The Poynt
45 Wollaton Street
Nottingham
NG1 5FW

TUESDAY



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JD RUTHERFORD LIMITED
ABBREVIATED ACCOUNTS
YEAR ENDED 30 JUNE 2009

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Tenon audit

JD RUTHERFORD LIMITED

INDEPENDENT AUDITOR'S REPORT TO JD RUTHERFORD LIMITED

UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of JD Rutherford Limited for the year ended 30 June 2009 prepared under Section 396 of the Companies Act 2006

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company for our work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditor

The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.

David Parish
Senior Statutory Auditor
For and on behalf of

Tenon Audit Limited

Tenon Audit Limited
Statutory Auditor
The Poynt
45 Wollaton Street
Nottingham
NG1 5FW

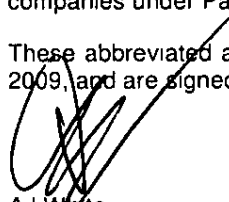
9 November 2009

JD RUTHERFORD LIMITED*Registered Number 1992275***ABBREVIATED BALANCE SHEET****30 JUNE 2009**

	Note	2009		2008	
		£	£	£	£
Current assets					
Debtors		27,000		-	
Cash at bank and in hand		-		27,000	
			27,000		27,000
Total assets			<u>27,000</u>		<u>27,000</u>
Capital and reserves					
Called-up share capital	3		27,000		27,000
Shareholder's funds			<u>27,000</u>		<u>27,000</u>

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

These abbreviated accounts were approved by the directors and authorised for issue on 30 October 2009, and are signed on their behalf by



AJ White
Director

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

JD RUTHERFORD LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 30 JUNE 2009

1 Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

Cash flow statement

The directors have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the company is wholly owned and its parent publishes a consolidated cash flow statement

Turnover

Turnover represents sales to outside customers for goods supplied at receivable amounts less VAT

Tangible fixed assets and 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

Leasehold property	-	straight line over term of the lease
Plant & machinery	-	25% per annum reducing balance and 33% straight line
Fixtures & fittings	-	25% per annum reducing balance
Motor vehicles	-	25% per annum reducing balance

The cost of the tangible fixed assets is their purchase price plus any incidental costs of acquisition

Leasing and hire purchase contracts

Assets acquired under hire purchase contracts are capitalised in the balance sheet and depreciated over their expected useful lives. The interest element is charged to the profit and loss account over the term of the contract

Rentals in respect of operating leases are charged to the profit and loss account on a straight line basis over the term of the arrangement

Pension costs

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account

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 that result in an obligation to pay more or a right to pay less tax in the future have occurred by the balance sheet date with certain limited exceptions

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

JD RUTHERFORD LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 30 JUNE 2009

1 Accounting policies (continued)

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

2 Related party transactions

The company has taken advantage of the exemption conferred by FRS 8 "Related Party Transactions" not to disclose transactions with entities where 100% of the voting rights are controlled within the group.

3 Share capital

Authorised share capital

	2009 £	2008 £
60,000 Ordinary shares of £1 each	<u>60,000</u>	<u>60,000</u>

Allotted, called up and fully paid

	2009 No	£	2008 No	£
Ordinary shares of £1 each	<u>27,000</u>	<u>27,000</u>	<u>27,000</u>	<u>27,000</u>

4 Ultimate parent company and controlling party

The immediate parent undertaking is Pro Cam CP Limited. The ultimate parent undertaking is WBB Capita Limited. Both companies are registered in England and Wales.

The company's results are included in the consolidated financial statements of its ultimate parent company, WBB Capita Limited, copies of which may be obtained from the Registrar of Companies, Companies House, Crown Way, Mandy, Cardiff.

The ultimate controlling party of WBB Capita Limited is AJ White, by virtue of his shareholding in this company.