

COMPANY REGISTRATION NUMBER 2800103

R.J.H. Building Construction Limited
Unaudited Abbreviated Accounts
For
31 March 2007

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R.J.H. Building Construction Limited

Abbreviated Accounts

Year ended 31 March 2007

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R.J.H. Building Construction Limited

Abbreviated Balance Sheet

31 March 2007

| | Note | 2007 £ | 2006 £ |
|--|----------|------------------|------------------|
| Fixed assets | 1 | | |
| Tangible assets | | 116,664 | 116,946 |
| Investments | | 143,737 | 143,737 |
| | | <u>260,401</u> | <u>260,683</u> |
| Current assets | | | |
| Stocks | | 1,674,160 | 503,407 |
| Debtors | | 154,408 | 297,750 |
| Cash at bank and in hand | | 26 | 689,786 |
| | | <u>1,828,594</u> | <u>1,490,943</u> |
| Creditors: amounts falling due within one year | 2 | <u>839,392</u> | <u>480,792</u> |
| Net current assets | | 989,202 | 1,010,151 |
| Total assets less current liabilities | | 1,249,603 | 1,270,834 |
| Creditors: amounts falling due after more than one year | 3 | 155,935 | 156,942 |
| Provisions for liabilities and charges | | 6,327 | 6,327 |
| | | <u>1,087,341</u> | <u>1,107,565</u> |

The Balance sheet continues on the following page
The accounting policies and notes on pages 3 to 6 form part of these abbreviated accounts.

R.J.H. Building Construction Limited

Abbreviated Balance Sheet (continued)

31 March 2007

| | Note | 2007 £ | 2006 £ |
|--------------------------------|------|-------------------------|-------------------------|
| Capital and reserves | | | |
| Called-up equity share capital | 4 | 2 | 2 |
| Profit and loss account | | <u>1,087,339</u> | <u>1,107,563</u> |
| Shareholders' funds | | <u>1,087,341</u> | <u>1,107,565</u> |


The director is 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 director acknowledges his responsibility 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 and signed by the director on 17-8-2007


Mr R J Hemsley
Director

The accounting policies and notes on pages 3 to 6 form part of these abbreviated accounts.

R.J.H. Building Construction Limited

Accounting Policies

Year ended 31 March 2007

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 January 2005)

Changes in accounting policies

In preparing the financial statements for the current year, the company has adopted the Financial Reporting Standard for Smaller Entities (effective January 2005)

Turnover

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

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion

Fixed assets

All fixed assets are initially recorded at cost

Depreciation

Depreciation is calculated so as to write off the cost of an asset, net of anticipated disposal proceeds, over the useful economic life of that asset as follows

| | |
|---------------------|-------------------------|
| Plant & Machinery | - 25% on cost per annum |
| Office Equipment | - 25% on cost per annum |
| Motor Vehicles | - 25% on cost per annum |
| Fixtures & Fittings | - 25% on cost per annum |

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items

Hire purchase agreements

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account at a constant rate of charge on the balance of capital repayments outstanding

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

R.J.H. Building Construction Limited

Accounting Policies *(continued)*

Year ended 31 March 2007

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 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, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

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.

R.J.H. Building Construction Limited

Notes to the Abbreviated Accounts

Year ended 31 March 2007

1. Fixed assets

| | Tangible Assets £ | Investments £ | Total £ |
|-------------------------|----------------------------------|--------------------------|--------------------|
| Cost | | | |
| At 1 April 2006 | 249,980 | 143,737 | 393,717 |
| Additions | 51,482 | – | 51,482 |
| Disposals | (13,147) | – | (13,147) |
| At 31 March 2007 | 288,315 | 143,737 | 432,052 |
| Depreciation | | | |
| At 1 April 2006 | 133,034 | – | 133,034 |
| Charge for year | 51,764 | – | 51,764 |
| On disposals | (13,147) | – | (13,147) |
| At 31 March 2007 | 171,651 | – | 171,651 |
| Net book value | | | |
| At 31 March 2007 | 116,664 | 143,737 | 260,401 |
| At 31 March 2006 | 116,946 | 143,737 | 260,683 |

2 Creditors: amounts falling due within one year

The following liabilities disclosed under creditors falling due within one year are secured by the company

| | 2007 £ | 2006 £ |
|---------------|-------------------|-------------------|
| Hire Purchase | 25,312 | 19,240 |

3. Creditors: amounts falling due after more than one year

The following liabilities disclosed under creditors falling due after more than one year are secured by the company

| | 2007 £ | 2006 £ |
|---------------|-------------------|-------------------|
| Hire Purchase | 19,995 | 15,118 |

R.J.H. Building Construction Limited

Notes to the Abbreviated Accounts

Year ended 31 March 2007

4. Share capital

Authorised share capital:

| | 2007 | 2006 |
|-----------------------------------|---------------|---------------|
| | £ | £ |
| 10,000 Ordinary shares of £1 each | <u>10,000</u> | <u>10,000</u> |

Allotted, called up and fully paid:

| | 2007 | | 2006 | |
|----------------------------|----------|----------|----------|----------|
| | No | £ | No | £ |
| Ordinary shares of £1 each | <u>2</u> | <u>2</u> | <u>2</u> | <u>2</u> |