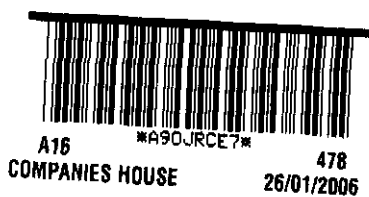


Registered number
2763448

M. Roberts and Sons Limited
Abbreviated Accounts
for the year ended 31 March 2005



Griffith, Williams & Co
Chartered Accountants

M. Roberts and Sons Limited
Abbreviated Balance Sheet
as at 31 March 2005

	Notes	2005 £	2004 £
Fixed assets			
Tangible assets	2	319,922	320,452
Current assets			
Debtors		14,350	23,088
Cash at bank and in hand		8,715	7,456
		<u>23,065</u>	<u>30,544</u>
Creditors: amounts falling due within one year		(65,002)	(156,246)
Net current liabilities		<u>(41,937)</u>	<u>(125,702)</u>
Total assets less current liabilities		<u>277,985</u>	<u>194,750</u>
Creditors: amounts falling due after more than one year		(248,742)	(187,434)
Net assets		<u>29,243</u>	<u>7,316</u>
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		29,143	7,216
Shareholders' funds		<u>29,243</u>	<u>7,316</u>

The director is satisfied that the company is entitled to exemption under Section 249A(1) of the Companies Act 1985 and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The director acknowledges his responsibilities for:

- (i) ensuring that the company keeps proper accounting records which comply with Section 221 of the Companies Act 1985; and
- (ii) preparing accounts 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 of the Companies Act 1985, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

The accounts have been prepared in accordance with the special provisions relating to small companies within Part VII of the Companies Act 1985.


M W Roberts

Director

Approved by the board on 24 January 2006

M. Roberts and Sons Limited
Notes to the Abbreviated Accounts
for the year ended 31 March 2005

1 Accounting policies

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

Turnover

Turnover represents the invoiced value of goods and services supplied by the company, net of trade discounts.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	25% reducing balance
Motor vehicles	25% reducing balance

Depreciation is not charged on freehold land. In the director's opinion, the residual value of freehold properties is at least equal to cost, if not greater, because of the company's policy to fully maintain and improve such properties. As a result, depreciation charged on properties in these accounts is £Nil.

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

M. Roberts and Sons Limited
Notes to the Abbreviated Accounts
for the year ended 31 March 2005

2 Tangible fixed assets **£**

Cost

At 1 April 2004 322,285

At 31 March 2005 322,285

Depreciation

At 1 April 2004 1,833

Charge for the year 530

At 31 March 2005 2,363

Net book value

At 31 March 2005 319,922

At 31 March 2004 320,452

3 Share capital **2005** **2004**
£ **£**

Authorised:

Ordinary shares of £1 each 1,000 1,000

2005 **2004** **2005** **2004**
No **No** **£** **£**

Allotted, called up and fully paid:

Ordinary shares of £1 each 100 100 100 100

4 Transactions with the director

The company is controlled by Mr M W Roberts (director) and Mrs M Roberts (company secretary) who own the entire issued share capital.

There was a balance of £2266 (due to Mr M W Roberts) on the director's loan account at 31 March 2005.