

COMPANY REGISTRATION NUMBER 2471185

**JOHN BEAUMONT LIMITED**  
**ABBREVIATED ACCOUNTS**  
**31 MAY 2012**



**PATTIMORE & DYSON**  
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**JOHN BEAUMONT LIMITED**  
**ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 MAY 2012**

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**JOHN BEAUMONT LIMITED**  
**ABBREVIATED BALANCE SHEET**  
**31 MAY 2012**

	Note	2012 £	2011 £
<b>FIXED ASSETS</b>	<b>2</b>		
Tangible assets		<u>99,302</u>	<u>95,879</u>
<b>CURRENT ASSETS</b>			
Stocks		25,470	25,490
Debtors		103,827	128,736
Cash at bank and in hand		<u>80,390</u>	<u>123,725</u>
		209,687	277,951
<b>CREDITORS: Amounts falling due within one year</b>		<u>48,871</u>	<u>127,904</u>
<b>NET CURRENT ASSETS</b>		<u>160,816</u>	<u>150,047</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>260,118</u>	<u>245,926</u>
<b>PROVISIONS FOR LIABILITIES</b>		<u>14,707</u>	<u>13,399</u>
		<u>245,411</u>	<u>232,527</u>
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	<b>3</b>	50	50
Other reserves		70,000	70,000
Profit and loss account		<u>175,361</u>	<u>162,477</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>245,411</u>	<u>232,527</u>

The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act

The director acknowledges his responsibility for

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 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 393, 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 15 of the Companies Act 2006

The Balance sheet continues on the following page  
The notes on pages 3 to 5 form part of these abbreviated accounts.

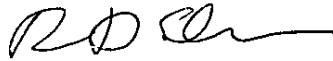
# JOHN BEAUMONT LIMITED

## ABBREVIATED BALANCE SHEET *(continued)*

31 MAY 2012

These abbreviated accounts were approved and signed by the director and authorised for issue on 13 July 2012

MR R D SLATER  
Director



Company Registration Number 2471185

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

**JOHN BEAUMONT LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 MAY 2012**

**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)

**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, less its estimated residual value, over the useful economic life of that asset as follows

Plant & Machinery	- 10% reducing balance basis
Fixtures & Fittings	- 10% reducing balance basis

**Stocks**

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

**Work in progress**

Work in progress is valued on the basis of direct costs plus attributable overheads based on normal level of activity. Provision is made for any foreseeable losses where appropriate. No element of profit is included in the valuation of work in progress

**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

**JOHN BEAUMONT LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 MAY 2012**

**1. ACCOUNTING POLICIES** *(continued)*

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 director considers 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.

**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. FIXED ASSETS**

	<b>Tangible Assets £</b>
<b>COST</b>	
At 1 June 2011	406,289
Additions	14,456
<b>At 31 May 2012</b>	<b><u>420,745</u></b>
<b>DEPRECIATION</b>	
At 1 June 2011	310,410
Charge for year	11,033
<b>At 31 May 2012</b>	<b><u>321,443</u></b>
<b>NET BOOK VALUE</b>	
<b>At 31 May 2012</b>	<b><u>99,302</u></b>
At 31 May 2011	<u>95,879</u>

**JOHN BEAUMONT LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 MAY 2012**

**3. SHARE CAPITAL**

**Authorised share capital:**

	<b>2012</b>	<b>2011</b>
	<b>£</b>	<b>£</b>
25,000 Ordinary shares of £1 each	<b><u>25,000</u></b>	<b><u>25,000</u></b>

**Allotted, called up and fully paid:**

	<b>2012</b>		<b>2011</b>
	<b>No</b>	<b>£</b>	<b>No</b>
			<b>£</b>
50 Ordinary shares of £1 each	<b><u>50</u></b>	<b><u>50</u></b>	<b><u>50</u></b>