

COMPANY REGISTRATION NUMBER 03038184

EASTERN ARCHITECTURAL ALUMINIUM LIMITED

Abbreviated accounts

For the year ended

30 April 2006



EASTERN ARCHITECTURAL ALUMINIUM LIMITED

Abbreviated accounts

Year ended 30 April 2006

Contents	Page
Independent auditor's report to the company	1
Abbreviated balance sheet	2
Notes to the abbreviated accounts	3

EASTERN ARCHITECTURAL ALUMINIUM LIMITED

Independent auditor's report to the company

PURSUANT TO SECTION 247B OF THE COMPANIES ACT 1985

We have examined the abbreviated accounts set out on pages 2 to 5, together with the financial statements of EASTERN ARCHITECTURAL ALUMINIUM LIMITED for the year ended 30 April 2006 prepared under Section 226 of the Companies Act 1985.

This report is made solely to the company, in accordance with Section 247B of the Companies Act 1985. 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 audit work, for this report, or for the opinions we have formed.

Respective responsibilities of director and auditor

The director is responsible for preparing the abbreviated accounts in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Act to the Registrar of Companies 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 conducted our work in accordance with Bulletin 2006/03 "The special auditor's report on abbreviated accounts in the United Kingdom" 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. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the financial statements.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts have been properly prepared in accordance with those provisions.

102 Prince of Wales Road
Norwich
Norfolk
NR1 1NY

18 September 2006


LOVEWELL BLAKE
Chartered Accountants
& Registered Auditor

EASTERN ARCHITECTURAL ALUMINIUM LIMITED

Abbreviated balance sheet

30 April 2006

	Note	2006 £	£	2005 £	£
Fixed assets	2				
Tangible assets			71,172		103,071
Current assets					
Stocks		66,085		55,767	
Debtors		875,362		949,412	
Cash at bank and in hand		141,191		117,361	
		<u>1,082,638</u>		<u>1,122,540</u>	
Creditors: Amounts falling due within one year	3	<u>(645,485)</u>		<u>(717,173)</u>	
Net current assets			<u>437,153</u>		<u>405,367</u>
Total assets less current liabilities			<u>508,325</u>		<u>508,438</u>
Creditors: Amounts falling due after more than one year	4		(2,902)		(10,360)
Provisions for liabilities and charges			<u>(2,845)</u>		<u>(5,575)</u>
			<u>502,578</u>		<u>492,503</u>
Capital and reserves					
Called-up equity share capital	5		2		2
Profit and loss account			<u>502,576</u>		<u>492,501</u>
Shareholder's funds			<u>502,578</u>		<u>492,503</u>

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 12 September 2006.

D C Ross



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

EASTERN ARCHITECTURAL ALUMINIUM LIMITED

Notes to the abbreviated accounts

Year ended 30 April 2006

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 January 2005).

Changes in accounting policies

In preparing the financial statements for the current year, the company has adopted the following Financial Reporting Standards:

- Financial Reporting Standard for Smaller Entities (effective January 2005).

The company is adopting the provisions of the FRSSE (effective January 2005) for the first time. As a result of this dividends paid in respect of this and last year are no longer disclosed on the face of the profit and loss account, but are shown as changes in equity within the notes to the accounts.

The adoption of FRSSE (effective January 2005) has resulted in a change in accounting policy in respect of proposed equity dividends. If the company declares dividends to the holders of equity instruments after the balance sheet date, the company does not recognise those dividends as a liability at the balance sheet date. The aggregate amount of equity dividends proposed before approval of the financial statements, which have not been shown as liabilities at the balance sheet date, are disclosed in the notes to the financial statements. Previously, proposed equity dividends were recorded as liabilities at the balance sheet date.

Turnover

The turnover shown in the profit and loss account represents the amount of goods and services provided during the year, exclusive of Value Added Tax.

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	- 15% straight line
Fixtures, fittings and office equipment	- 15% straight line
Motor Vehicles	- 25% straight line

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 on a straight line basis.

EASTERN ARCHITECTURAL ALUMINIUM LIMITED

Notes to the abbreviated accounts

Year ended 30 April 2006

1. Accounting policies *(continued)*

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.

Pension costs

The company operates a defined contribution scheme for employees. The assets of the scheme are held separately from those of the company.

Deferred taxation

Provision is made, under the liability method, to take account of timing differences between the treatment of certain items for accounts purposes and their treatment for tax purposes. Tax deferred or accelerated is accounted for in respect of all material timing differences.

2. Fixed assets

	Tangible Assets £
Cost	
At 1 May 2005 and 30 April 2006	172,879
Depreciation	
At 1 May 2005	69,808
Charge for year	31,899
At 30 April 2006	101,707
Net book value	
At 30 April 2006	71,172
At 30 April 2005	103,071

3. Creditors: Amounts falling due within one year

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

	2006 £	2005 £
Hire purchase agreements	7,457	13,822

4. 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:

	2006 £	2005 £
Hire purchase agreements	2,902	10,360

EASTERN ARCHITECTURAL ALUMINIUM LIMITED

Notes to the abbreviated accounts

Year ended 30 April 2006

5. Share capital

Authorised share capital:

	2006	2005
	£	£
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>

Allotted, called up and fully paid:

	2006		2005	
	No	£	No	£
Ordinary shares of £1 each	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>

6. Transactions with directors

Rent of £21,000 (2005: £21,000) was paid during the year to Eastern Architectural Aluminium, an unincorporated business owned by D C Ross.

A balance of £20,000 was owed to D C Ross on his directors current account as at 30 April 2006.