

UNAUDITED ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2005
FOR
K J HOWARD CIVIL ENGINEERING LIMITED



K J HOWARD CIVIL ENGINEERING LIMITED

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FOR THE YEAR ENDED 31 AUGUST 2005

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K J HOWARD CIVIL ENGINEERING LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2005

DIRECTORS:

K Howard
R B Howard

SECRETARY:

Mrs B Howard

REGISTERED OFFICE:

48 Birchy Barton Hill
Heavitree
EXETER
Devon
EX1 3EX

REGISTERED NUMBER:

3418021 (England and Wales)

ACCOUNTANTS:

Adams & Co.
Chartered Accountants
Pullman House
Battle Road
Heathfield
Newton Abbot
Devon
TQ12 6RY

K J HOWARD CIVIL ENGINEERING LIMITED

ABBREVIATED BALANCE SHEET
31 AUGUST 2005

	Notes	2005		2004	
		£	£	£	£
FIXED ASSETS:					
Tangible assets	2		105,376		103,326
CURRENT ASSETS:					
Stocks		4,760		4,749	
Debtors		90,234		51,996	
Cash at bank and in hand		110,461		162,671	
		205,455		219,416	
CREDITORS: Amounts falling due within one year	3	53,912		98,920	
NET CURRENT ASSETS:			151,543		120,496
TOTAL ASSETS LESS CURRENT LIABILITIES:			256,919		223,822
CREDITORS: Amounts falling due after more than one year	3		-		(1,666)
PROVISIONS FOR LIABILITIES AND CHARGES:			(5,573)		(5,573)
			<u>£251,346</u>		<u>£216,583</u>
CAPITAL AND RESERVES:					
Called up share capital	4		146		146
Profit and loss account			251,200		216,437
SHAREHOLDERS' FUNDS:			<u>£251,346</u>		<u>£216,583</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 August 2005.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2005 in accordance with Section 249B(2) of the Companies Act 1985.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

K J HOWARD CIVIL ENGINEERING LIMITED

ABBREVIATED BALANCE SHEET

31 AUGUST 2005

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective June 2002).

ON BEHALF OF THE BOARD:

..........

R B Howard - Director

Approved by the Board on 21-06-06.....

K J HOWARD CIVIL ENGINEERING LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2005

1. **ACCOUNTING POLICIES**

Accounting convention

The financial statements 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 net invoiced sales of goods, excluding value added tax.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 25% on cost

Stocks

Stock and work in progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

2. **TANGIBLE FIXED ASSETS**

	Total
	£
COST:	
At 1 September 2004	207,031
Additions	39,307
Disposals	(16,131)
At 31 August 2005	230,207
DEPRECIATION:	
At 1 September 2004	103,705
Charge for year	37,256
Eliminated on disposals	(16,130)
At 31 August 2005	124,831
NET BOOK VALUE:	
At 31 August 2005	105,376
At 31 August 2004	103,326

3. **CREDITORS**

The following secured debts are included within creditors:

	2005	2004
	£	£
Hire purchase contracts	<u>1,665</u>	<u>5,665</u>

K J HOWARD CIVIL ENGINEERING LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2005

4. CALLED UP SHARE CAPITAL

Authorised:		Nominal value:	2005	2004
Number:	Class:		£	£
1,000	Ordinary 'A'	£1	1,000	1,000
1,000	Ordinary 'B'	£1	1,000	1,000
			2,000	2,000

Allotted, issued and fully paid:		Nominal value:	2005	2004
Number:	Class:		£	£
134	Ordinary 'A'	£1	134	134
12	Ordinary 'B'	£1	12	12
			146	146

The Ordinary 'B' shares rank in all respects pari passu except that the 'B' shareholders are not entitled to receive notice of or attend and vote at general meetings of the company.

5. TRANSACTIONS WITH DIRECTORS

The following loan to directors subsisted during the year ended 31 August 2005:

	£
R B Howard	
Balance outstanding at start of year	-
Balance outstanding at end of year	31,888
Maximum balance outstanding during year	31,888