

Registration number 4656708

Howard Civil Engineering Limited

Abbreviated accounts

for the year ended 31 March 2009

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Howard Civil Engineering Limited

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**Independent auditors' report to Howard Civil Engineering Limited
under 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 Howard Civil Engineering Limited for the year ended 31 March 2009 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 the director and the auditors

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 2006/3 "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.

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.



Bostocks Boyce Welch
Chartered Accountants and
Registered Auditor

26 January 2010

**The Counting House
Tower Buildings
Wade House Road
Shelf
HX3 7PB**

Howard Civil Engineering Limited

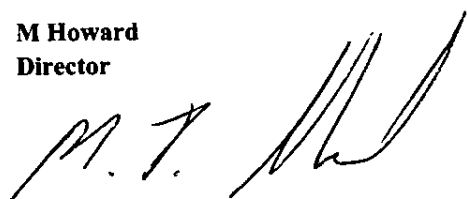
**Abbreviated balance sheet
as at 31 March 2009**

		2009		2008	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		136,181		200,664
Current assets					
Stocks		4,380		8,125	
Debtors		880,073		1,723,878	
Cash at bank and in hand		776,628		2,506	
		<u>1,661,081</u>		<u>1,734,509</u>	
Creditors: amounts falling due within one year		<u>(1,314,886)</u>		<u>(1,565,416)</u>	
Net current assets			<u>346,195</u>		<u>169,093</u>
Total assets less current liabilities			<u>482,376</u>		<u>369,757</u>
Net assets			<u><u>482,376</u></u>		<u><u>369,757</u></u>
Capital and reserves					
Called up share capital	3		200		200
Profit and loss account			<u>482,176</u>		<u>369,557</u>
Shareholders' funds			<u><u>482,376</u></u>		<u><u>369,757</u></u>

These accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 and the Financial Reporting Standard for Smaller Entities (effective January 2007) relating to small companies.

The abbreviated accounts were approved by the Board on 26 January 2010 and signed on its behalf by

M Howard
Director



The notes on pages 3 to 5 form an integral part of these financial statements.

Howard Civil Engineering Limited

Notes to the abbreviated financial statements for the year ended 31 March 2009

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with applicable accounting standards, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities.

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings	-
Plant and machinery	-

1.4. Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

1.5. Stock

Stock is valued at the lower of cost and net realisable value.

1.6. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

Howard Civil Engineering Limited

Notes to the abbreviated financial statements for the year ended 31 March 2009

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1.7. 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;

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable;

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.

2. Fixed assets	Tangible fixed assets £
Cost	
At 1 April 2008	241,181
Disposals	(105,000)
At 31 March 2009	136,181
Depreciation	
At 1 April 2008	40,517
On disposals	(40,517)
At 31 March 2009	-
Net book values	
At 31 March 2009	136,181
At 31 March 2008	200,664

Howard Civil Engineering Limited

**Notes to the abbreviated financial statements
for the year ended 31 March 2009**

..... continued

3. Share capital	2009	2008
	£	£
Authorised		
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>
Alloted, called up and fully paid		
200 Ordinary shares of £1 each	<u>200</u>	<u>200</u>
Equity Shares		
200 Ordinary shares of £1 each	<u>200</u>	<u>200</u>