

REGISTRAR

**J H CIVIL ENGINEERING LIMITED**  
*Registered number: SC195621*

**Abbreviated Financial Statements**

**For the year ended 30 June 2001**



SCT S152WCPX 0423  
COMPANIES HOUSE 22/07/02

**J H CIVIL ENGINEERING LIMITED**

**Abbreviated Financial Statements**

**For the year ended 30 June 2001**

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**J H CIVIL ENGINEERING LIMITED**

**Company Information**

**As at 30 June 2001**

**Director**

J Higgins

**Secretary**

K Higgins

**Registered office**

186 Greengairs Road  
Greengairs  
Airdrie  
ML6 7TA

**Registered number**

SC195621

**Auditors**

Scott-Moncrieff  
Chartered Accountants  
Registered Auditor  
25 Bothwell Street  
Glasgow  
G2 6NL

**Principal bankers**

The Royal Bank of Scotland plc  
Airdrie Branch  
5 Graham Street  
Airdrie  
ML6 6AB

**J H CIVIL ENGINEERING LIMITED**

**Independent Auditors' Report to the Company**

**Pursuant to section 247B of the Companies Act 1985**

We have examined the abbreviated accounts on pages 3 to 6 together with the full financial statements of the company prepared under section 226 of the Companies Act 1985 for the year ended 30 June 2001.

**Respective responsibilities of the Director and 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 the company's entitlement to deliver abbreviated accounts prepared in accordance with section 246(5) and (6) of the Companies Act 1985 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 have carried out the procedures we considered necessary to confirm, by reference to the audited financial statements, that the company is entitled to deliver abbreviated accounts prepared in accordance with section 246(5) and (6) of the Companies Act 1985 and that the abbreviated accounts have been properly prepared from those financial statements. The scope of our work for the purpose of this report does not include examining or dealing with events after the date of our report on the full financial statements.

**Opinion**

In our opinion, the company is entitled to deliver abbreviated accounts prepared in accordance with section 246(5) and (6) of the Companies Act 1985 and the abbreviated accounts on pages 3 to 6 have been properly prepared in accordance with those provisions.



**Scott-Moncrieff  
Chartered Accountants  
Registered Auditor**

**25 Bothwell Street  
Glasgow  
G2 6NL**

**Date: 18 July 2002**

**J H CIVIL ENGINEERING LIMITED**

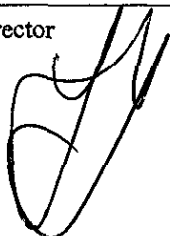
**Abbreviated balance sheet**

**At 30 June 2001**

|                                                                | Notes | £                | 2001<br>£             | £                | 2000<br>£             |
|----------------------------------------------------------------|-------|------------------|-----------------------|------------------|-----------------------|
| <b>Fixed assets</b>                                            | 2     |                  |                       |                  |                       |
| Tangible assets                                                |       |                  | 318,042               |                  | 390,326               |
| <b>Current assets</b>                                          |       |                  |                       |                  |                       |
| Stocks                                                         |       | 91,413           |                       | 79,421           |                       |
| Debtors                                                        |       | 588,966          |                       | 462,109          |                       |
| Cash at bank and in hand                                       |       | 420              |                       | 51,739           |                       |
|                                                                |       | <u>680,799</u>   |                       | <u>593,269</u>   |                       |
| <b>Creditors: amounts falling due within one year</b>          | 3     | <u>(814,347)</u> |                       | <u>(775,989)</u> |                       |
| <b>Net current liabilities</b>                                 |       |                  | <u>(133,548)</u>      |                  | <u>(182,720)</u>      |
| <b>Total assets less current liabilities</b>                   |       |                  | <u>184,494</u>        |                  | <u>207,606</u>        |
| <b>Creditors: amounts falling due after more than one year</b> |       |                  | (40,000)              |                  | (51,212)              |
| <b>Provisions for liabilities and charges</b>                  |       |                  | <u>(16,666)</u>       |                  | <u>-</u>              |
| <b>Net assets</b>                                              |       |                  | <u><u>127,828</u></u> |                  | <u><u>156,394</u></u> |
| <b>Capital and reserves</b>                                    |       |                  |                       |                  |                       |
| Called up share capital                                        | 5     |                  | 1                     |                  | 1                     |
| Profit and loss account                                        |       |                  | <u>127,827</u>        |                  | <u>156,393</u>        |
| <b>Total shareholders' funds</b>                               |       |                  | <u><u>127,828</u></u> |                  | <u><u>156,394</u></u> |

The abbreviated financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and were approved on 18 July 2002 and signed by:

J Higgins, Director



The notes on pages 4 to 6 form part of these financial statements.

# J H CIVIL ENGINEERING LIMITED

## Notes to the Abbreviated Financial Statements

For the year ended 30 June 2001

### 1. Statement of accounting policies

The financial statements have been prepared under the historical cost convention.

#### *Consolidation*

The company forms part of a medium-sized group. The ultimate parent company has therefore taken advantage of the exemption provided by section 248 of the Companies Act 1985 not to prepare group accounts.

#### *Cash flow*

The financial statements do not include a cash flow statement because the company, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1: "Cash flow statements".

#### *Turnover*

Turnover represents the total invoice value, excluding value added tax, of goods sold and services rendered during the year.

#### *Depreciation of tangible fixed assets*

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

|                               |                      |
|-------------------------------|----------------------|
| Equipment                     | 25% reducing balance |
| Office furniture and fittings | 25% reducing balance |
| Motor vehicles                | 25% reducing balance |

#### *Stock and Work in progress*

Stock is stated at the lower of cost and net realisable value, after making due allowances for obsolete and slow moving items.

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.

#### *Deferred taxation*

Deferred taxation is provided using the liability method on all timing differences to the extent that they are expected to reverse in the future without being replaced, calculated at the rate at which it is anticipated the timing differences will reverse.

#### *Pension costs*

The company operates a money purchase (defined contribution) pension scheme. Contributions payable to this scheme are charged to the profit and loss account in the period to which they relate. These contributions are invested separately from the company's assets.

# J H CIVIL ENGINEERING LIMITED

## Notes to the Abbreviated Financial Statements

For the year ended 30 June 2001

### 2. Fixed assets

|                        | Tangible<br>assets<br>£ |
|------------------------|-------------------------|
| <b>Cost:</b>           |                         |
| At 1 July 2000         | 498,432                 |
| Additions              | 34,420                  |
| Disposals              | (12,000)                |
| At 30 June 2001        | <u>520,852</u>          |
| <b>Depreciation:</b>   |                         |
| At 1 July 2000         | 108,106                 |
| Charge for year        | 98,276                  |
| On disposals           | (3,572)                 |
| At 30 June 2001        | <u>202,810</u>          |
| <b>Net book value:</b> |                         |
| At 30 June 2001        | <u>318,042</u>          |
| At 30 June 2000        | <u>390,326</u>          |

### 3. Creditors: amounts falling due within one year

|                                                                  | 2001<br>£      | 2000<br>£      |
|------------------------------------------------------------------|----------------|----------------|
| Bank loans and overdrafts                                        | 115,266        | -              |
| Net obligations under finance leases and hire purchase contracts | 35,233         | 60,132         |
| Trade creditors                                                  | 332,727        | 489,065        |
| Corporation tax                                                  | 127,187        | 79,620         |
| Other taxes and social security costs                            | 126,137        | 130,869        |
| Other creditors                                                  | 77,797         | 16,303         |
|                                                                  | <u>814,347</u> | <u>775,989</u> |

Included in creditors are bank loans and overdrafts payable within one year amounting to £115,266 (2000 £nil) which are secured.

**J H CIVIL ENGINEERING LIMITED**

**Notes to the Abbreviated Financial Statements**

**For the year ended 30 June 2001**

**4. Borrowings**

|                                                          | <b>2001</b>    | <b>2000</b> |
|----------------------------------------------------------|----------------|-------------|
|                                                          | <b>£</b>       | <b>£</b>    |
| <i>The company's borrowings are repayable as follows</i> |                |             |
| Up to one year and on demand                             | <u>115,266</u> | <u>-</u>    |

**5. Share capital**

|                                            | <b>2001</b> | <b>2000</b> |
|--------------------------------------------|-------------|-------------|
|                                            | <b>£</b>    | <b>£</b>    |
| <b>Authorised:</b>                         |             |             |
| <b>Equity interests:</b>                   |             |             |
| 100 Ordinary shares of £1 each             | <u>100</u>  | <u>100</u>  |
| <b>Allotted, called up and fully paid:</b> |             |             |
| <b>Equity interests:</b>                   |             |             |
| 1 Ordinary shares of £1                    | <u>1</u>    | <u>1</u>    |

**6. Ultimate parent company**

The ultimate parent company is J H Holdings (Scotland) Limited, a company incorporated in Scotland.