

J H CIVIL ENGINEERING LIMITED
Registered number: SC195621

Abbreviated Financial Statements

For the year ended 30 June 2002



J H CIVIL ENGINEERING LIMITED

Abbreviated Financial Statements

For the year ended 30 June 2002

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J H CIVIL ENGINEERING LIMITED

Company Information

As at 30 June 2002

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 5 together with the full financial statements of the company prepared under section 226 of the Companies Act 1985 for the year ended 30 June 2002.

Respective responsibilities of the Director and Auditors

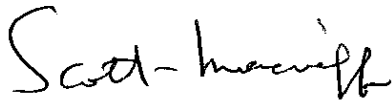
The director is responsible for preparing the abbreviated accounts in accordance with section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to the company's entitlement to deliver abbreviated accounts prepared in accordance with section 246(5) and (6) of the 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 5 have been properly prepared in accordance with those provisions.



**Scott-Moncrieff
Chartered Accountants
Registered Auditor**

**25 Bothwell Street
Glasgow
G2 6NL**

Date: 24 February 2003

J H CIVIL ENGINEERING LIMITED

Abbreviated balance sheet

At 30 June 2002

	Notes	£	2002 £	£	2001 £
Fixed assets	2				
Tangible assets			354,028		318,042
Current assets					
Stocks		74,080		91,413	
Debtors		665,790		588,966	
Cash at bank and in hand		-		420	
		739,870		680,799	
Creditors: amounts falling due within one year	3	(904,181)		(814,347)	
Net current liabilities			(164,311)		(133,548)
Total assets less current liabilities			189,717		184,494
Creditors: amounts falling due after more than one year	4		(77,297)		(40,000)
Provisions for liabilities and charges			(43,143)		(16,666)
Net assets			69,277		127,828
Capital and reserves					
Called up share capital	6		1		1
Profit and loss account			69,276		127,827
Total shareholders' funds			69,277		127,828

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 24 February 2003 and signed by:

J Higgins, Director

The notes on pages 4 to 5 form part of these financial statements.

J H CIVIL ENGINEERING LIMITED

Notes to the Abbreviated Financial Statements

For the year ended 30 June 2002

1. Statement of accounting policies

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

Consolidation

The company forms part of a small 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	15% 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.

J H CIVIL ENGINEERING LIMITED

Notes to the Abbreviated Financial Statements

For the year ended 30 June 2002

2. Fixed assets

	Tangible assets £
Cost:	
At 1 July 2001	520,852
Additions	124,400
Disposals	(83,500)
At 30 June 2002	<u>561,752</u>
Depreciation:	
At 1 July 2001	202,810
Charge for year	58,414
On disposals	(53,500)
At 30 June 2002	<u>207,724</u>
Net book value:	
At 30 June 2002	<u>354,028</u>
At 30 June 2001	<u>318,042</u>

3. Creditors: amounts falling due within one year

	2002 £	2001 £
Secured creditors	<u>275,303</u>	<u>150,499</u>

4. Creditors: amounts falling due after more than one year

	2002 £	2001 £
Secured creditors	<u>40,000</u>	<u>40,000</u>

6. Share capital

	2002 £	2001 £
Authorised:		
Equity interests:		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>
Allotted, called up and fully paid:		
Equity interests:		
1 Ordinary shares of £1	<u>1</u>	<u>1</u>

7. Ultimate parent company

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