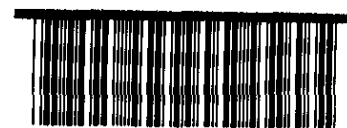


Abbreviated Accounts for the Year Ended 30 June 2003forJ.H. CIVIL ENGINEERING LIMITED

SCT 83N8HZBH 0197
COMPANIES HOUSE 18/10/04

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for the Year Ended 30 June 2003

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J.H. CIVIL ENGINEERING LIMITED

Company Information
for the Year Ended 30 June 2003

DIRECTOR: J C Higgins

SECRETARY: Ms K H Higgins

REGISTERED OFFICE: Broadlees Industrial Estate
Carlisle Road
Chapelhall
Airdrie
ML6 8RH

REGISTERED NUMBER: SC195621 (Scotland)

AUDITORS: Charles, Chartered Accountants
Registered Auditors
29 Brandon Street
HAMILTON
ML3 6DA

Report of the Independent Auditors to
J.H. Civil Engineering Limited
Under Section 247B of the Companies Act 1985

We have examined the abbreviated accounts on pages three to six, together with the full financial statements of the company for the year ended 30 June 2003 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 auditors' 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 work, for this report, or for the opinions we have formed.

Respective responsibilities of 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 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 accounts to be delivered are properly prepared in accordance with those provisions and to report our opinion to you.

Basis of opinion

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 full 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 on pages three to six are properly prepared in accordance with those provisions.



Sharles, Chartered Accountants
Registered Auditors
29 Brandon Street
HAMILTON
ML3 6DA

7 October 2004

J.H. CIVIL ENGINEERING LIMITED

Abbreviated Balance Sheet
30 June 2003

		2003		2002	
	Notes	£	£	£	£
FIXED ASSETS:					
Tangible assets	2		384,680		354,027
CURRENT ASSETS:					
Stocks		27,346		74,080	
Debtors		828,937		665,790	
		856,283		739,870	
CREDITORS: Amounts falling due within one year	3	1,049,537		904,181	
NET CURRENT LIABILITIES:			(193,254)		(164,311)
TOTAL ASSETS LESS CURRENT LIABILITIES:			191,426		189,716
CREDITORS: Amounts falling due after more than one year	3		(107,986)		(77,297)
PROVISIONS FOR LIABILITIES AND CHARGES:			(46,454)		(43,143)
			£36,986		£69,276
CAPITAL AND RESERVES:					
Called up share capital	4		1		1
Profit and loss account			36,985		69,275
SHAREHOLDERS' FUNDS:			£36,986		£69,276

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

ON BEHALF OF THE BOARD:

J C Higgins - Director X

Approved by the Board on 7 October 2004



The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the Year Ended 30 June 2003

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 or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery	- 15% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance

Stocks

Work in progress is valued at the lower of cost and net realisable value.

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.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Pensions

The company operates a defined contribution pension scheme. Contributions payable for the year are charged in the profit and loss account.

Notes to the Abbreviated Accounts
for the Year Ended 30 June 2003

2. **TANGIBLE FIXED ASSETS**

	Total
	£
COST:	
At 1 July 2002	561,752
Additions	107,010
At 30 June 2003	668,762
DEPRECIATION:	
At 1 July 2002	207,725
Charge for year	76,357
At 30 June 2003	284,082
NET BOOK VALUE:	
At 30 June 2003	384,680
At 30 June 2002	354,027

3. **CREDITORS**

The following secured debts are included within creditors:

	2003	2002
	£	£
Bank overdrafts	197,876	224,522

4. **CALLED UP SHARE CAPITAL**

Authorised:				
Number:	Class:	Nominal value:	2003	2002
			£	£
100	Ordinary	£1	100	100
Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	2003	2002
			£	£
1	Ordinary	£1	1	1

5. **ULTIMATE PARENT COMPANY**

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

6. **TRANSACTIONS WITH DIRECTOR**

The following loan to a director subsisted during the year ended 30 June 2003:

	£
J C Higgins	
Balance outstanding at start of year	272,000
Balance outstanding at end of year	330,804
Maximum balance outstanding during year	330,804

7. **CONTROL**

The company has no ultimate controlling party, as the shareholders of the parent company own 50% of the issued share capital each.