

Company Registration number 195621 Scotland

JH CIVIL ENGINEERING LTD

Abbreviated Accounts

For the year ended 30 June 2009

TUESDAY



S896QICZ

SCT

16/03/2010

655

COMPANIES HOUSE

JH CIVIL ENGINEERING LTD

Financial statements for the year ended 30 June 2009

Contents

Pages

Balance sheet

1

Notes to the financial statements

2-3

JH CIVIL ENGINEERING LTD

Abbreviated balance sheet as at 30 June 2009

Sc 195621

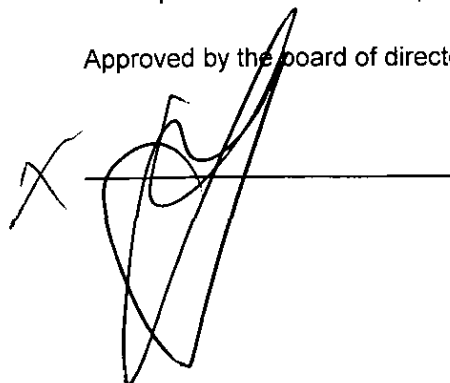
	<u>Notes</u>	<u>2009</u> £	<u>2008</u> £
Fixed assets			
Tangible assets	2	687,009	753,191
Current assets			
Stock		-	85,500
Debtors		1,502,737	1,084,717
Cash at bank and in hand		3,531	49,875
		<u>1,506,268</u>	<u>1,220,092</u>
Creditors: amounts falling due within one year		<u>(1,894,246)</u>	<u>(1,541,414)</u>
Net current liabilities		<u>(387,978)</u>	<u>(321,322)</u>
Total assets less current liabilities		<u>299,031</u>	<u>431,869</u>
Creditors: amounts falling due after more than one year	3	(180,989)	(281,162)
Provision for liabilities		<u>(67,200)</u>	<u>(76,951)</u>
		<u>50,842</u>	<u>73,756</u>
Capital and reserves			
Called up share capital	4	1	1
Profit and loss account		50,841	73,755
Shareholder's funds		<u>50,842</u>	<u>73,756</u>

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

For the financial year ended 30 June 2009 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The director acknowledges his responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and if its profit or loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the board of directors on 10 February 2010 and signed on its behalf.

 JC Higgins - Director

The notes on pages 2 to 3 form part of these financial statements.

JH CIVIL ENGINEERING LTD

Notes to the abbreviated accounts for the year ended 30 June 2009

1 Accounting policies

a) *Basis of accounting*

The financial statements are prepared on the historical cost basis of accounting and have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The company has taken advantage of the exemption, conferred by Financial Reporting Standard 1, from presenting a cash flow statement as it qualifies as a small company.

b) *Turnover*

Turnover represents net invoiced sales of goods and services, excluding value added tax.

c) *Depreciation of tangible fixed assets*

Depreciation is provided on all tangible fixed assets at rates calculated to write off the full cost or valuation less estimated residual value of each asset over its estimated useful life. The principal rates in use are:

Freehold buildings	0%	
Motor vehicles	25%	reducing balance
Equipment, fixtures and fittings	15%	reducing balance
Plant and machinery	15%	reducing balance

d) *Deferred taxation*

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

A deferred tax asset is regarded as recoverable and therefore recognised only when, on the basis of all available evidence, it can be regarded as 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 a [discounted\ nondiscounted] basis, at the average tax rates that are expected to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

e) *Hire purchase and lease transactions*

Assets acquired under hire purchase agreements and finance leases are capitalised in the balance sheet and are depreciated in accordance with the company's normal policy. The outstanding liabilities under such agreements less interest not yet due are included in creditors. Interest on such agreements is charged to the profit and loss account over the term of each agreement and represents a constant proportion of the balance of capital repayments outstanding.

Rentals under operating leases are charged to the profit and loss account as they fall due.

JH CIVIL ENGINEERING LTD

Notes to the abbreviated accounts for the year ended 30 June 2009 (continued)

2 Fixed assets

	<i>Tangible fixed assets £</i>
Cost:	
At 1 July 2008	1,360,905
Additions	5,990
At 30 June 2009	1,366,895
Depreciation:	
At 1 July 2008	628,869
Provision for the year	51,017
At 30 June 2009	679,886
Net book value:	
At 30 June 2009	687,009
At 30 June 2008	732,036

3 Creditors: amounts falling due after more than one year

	<u>2009</u> £	<u>2008</u> £
Bank loans	149,714	211,918
Net obligations under finance leases and hire purchase contracts	31,275	69,244
	<u>180,989</u>	<u>281,162</u>

4 Called-up share capital

	<u>2009</u> £	<u>2008</u> £
Allotted, called up and fully paid Equity shares:		
Ordinary shares of £1 each	<u>1</u>	<u>1</u>

5 Transactions in which the director have an interest

The following loans to directors subsisted during the year ended 30 June 2009:

	<i>Balance outstanding at start of year £</i>	<i>Balance outstanding at end of year £</i>	<i>Maximum balance outstanding during year £</i>
JC Higgins	122,411	509,404	-