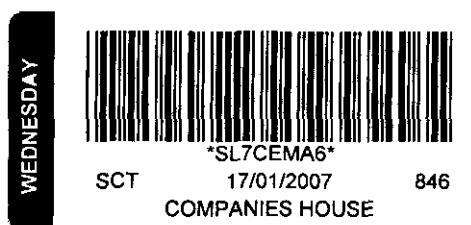


**carters**INCORPORATING
JAMES MURRAY & COC H A R T E R E D
A C C O U N T A N T S

D R S Consulting Engineers Limited
Abbreviated Accounts
For
31st March 2006

Company Registration Number SC244792



CARTERS ACCOUNTANTS LLP

Chartered Accountants

Pentland House

Saltire Centre

Glenrothes

Fife

KY6 2AH

D R S Consulting Engineers Limited

Abbreviated Accounts

Year Ended 31st March 2006

Contents	Pages
Abbreviated Balance Sheet	1 to 2
Notes to the Abbreviated Accounts	3 to 4

D R S Consulting Engineers Limited

Abbreviated Balance Sheet

31st March 2006

	Note	2006 £	£	2005 £
Fixed Assets	2			
Tangible assets			<u>1,902</u>	<u>3,463</u>
Current Assets				
Debtors		50,965		35,266
Cash at bank and in hand		38,413		32,193
		<u>89,378</u>		<u>67,459</u>
Creditors: Amounts Falling due Within One Year		<u>20,088</u>		<u>22,568</u>
Net Current Assets			<u>69,290</u>	<u>44,891</u>
Total Assets Less Current Liabilities			<u>71,192</u>	<u>48,354</u>
Provisions for Liabilities and Charges			170	423
Government Grants	3			167
			<u>71,022</u>	<u>47,764</u>
Capital and Reserves				
Called up equity share capital	4		100	100
Profit and loss account			<u>70,922</u>	<u>47,664</u>
Shareholders' Funds			<u>71,022</u>	<u>47,764</u>

The Balance sheet continues on the following page
The notes on pages 3 to 4 form part of these abbreviated accounts.

D R S Consulting Engineers Limited

Abbreviated Balance Sheet *(continued)*

31st March 2006

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act

The directors acknowledge their responsibilities for

- (i) ensuring that the company keeps proper accounting records which comply with section 221 of the Act, and
- (ii) 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 of its profit or loss for the financial year in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company

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

These abbreviated accounts were approved by the directors on 11th Jan 2007 and are signed on their behalf by



Mr D R Spacey
Director

The notes on pages 3 to 4 form part of these abbreviated accounts

D R S Consulting Engineers Limited

Notes to the Abbreviated Accounts

Year Ended 31st March 2006

1. Accounting Policies

Basis of Accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005)

Turnover

The turnover shown in the profit and loss account represents goods and/or services supplied during the period, exclusive of Value Added Tax

In respect of long term contracts and contracts for on going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long term contracts and contracts for on going services is recognised by reference to the stage of completion

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Equipment	15% 33 33%
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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 exception

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

Financial Instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities

D R S Consulting Engineers Limited

Notes to the Abbreviated Accounts

Year Ended 31st March 2006

1. Accounting Policies *(continued)*

Grants

Grants in respect of capital expenditure are credited to a deferred income account and are released to the Profit and Loss Account by equal annual instalments over the expected useful lives of the relevant assets

2. Fixed Assets

	Tangible Assets £
Cost	
At 1st April 2005 and 31st March 2006	<u>4,774</u>
Depreciation	
At 1st April 2005	1,311
Charge for year	<u>1,561</u>
At 31st March 2006	<u>2,872</u>
Net Book Value	
At 31st March 2006	<u>1,902</u>
At 31st March 2005	<u>3,463</u>

3. Government Grants

	2006 £	2005 £
Received and receivable	500	500
Amortisation	<u>(500)</u>	<u>(333)</u>
	<u>—</u>	<u>167</u>

4. Share Capital

Authorised share capital:

	2006 £	2005 £
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

Allotted, called up and fully paid:

	2006 No	£	2005 No	£
Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>