

Company Registration No 02763306 (England and Wales)

**JOHN HENRY & SONS (CIVIL ENGINEERS) LIMITED**

**ABBREVIATED ACCOUNTS**

**FOR THE YEAR ENDED 31 JANUARY 2007**

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COMPANIES HOUSE

# **JOHN HENRY & SONS (CIVIL ENGINEERS) LIMITED**

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# JOHN HENRY & SONS (CIVIL ENGINEERS) LIMITED

## INDEPENDENT AUDITORS' REPORT TO JOHN HENRY & SONS (CIVIL ENGINEERS) LIMITED UNDER SECTION 247B OF THE COMPANIES ACT 1985

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We have examined the abbreviated accounts set out on pages 2 to 5, together with the financial statements of John Henry & Sons (Civil Engineers) Limited for the year ended 31 January 2007 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 audit work has been undertaken so that we might state to the company those matters we are required to state to them in an auditor's report on abbreviated accounts 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 audit work, for this report, or for the opinions we have formed.

### Respective responsibilities of directors and auditors

The directors are 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 abbreviated accounts have been properly prepared in accordance with those provisions and to report our opinion to you.

### Basis of audit opinion

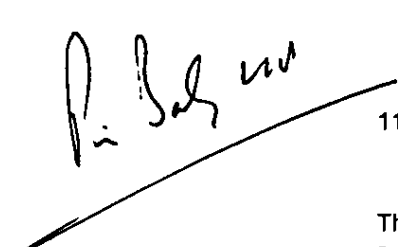
We conducted our work in accordance with Bulletin 2006/3 "The special auditor's report on abbreviated accounts in the United Kingdom" issued by the Auditing Practices Board. In accordance with that Bulletin, we have carried out the procedures we considered necessary to confirm, by reference to the financial 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 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 have been properly prepared in accordance with those provisions.

Price Bailey LLP

Chartered Accountants  
Registered Auditor



11 October 2007

The Quorum  
Barnwell Road  
Cambridge  
CB5 8RE

# JOHN HENRY & SONS (CIVIL ENGINEERS) LIMITED

## ABBREVIATED BALANCE SHEET

AS AT 31 JANUARY 2007

	Notes	2007 £	£	2006 £	£
<b>Fixed assets</b>					
Intangible assets	2	70,797		113,325	
Tangible assets	2	72,479		86,598	
			143,276		199,923
<b>Current assets</b>					
Stocks		82,949		69,940	
Debtors		2,115,214		1,986,143	
			2,198,163		2,056,083
<b>Creditors amounts falling due within one year</b>		(2,086,496)		(1,578,088)	
<b>Net current assets</b>			111,667		477,995
<b>Total assets less current liabilities</b>			254,943		677,918
<b>Provisions for liabilities</b>			-		(4,426)
			254,943		673,492
<b>Capital and reserves</b>					
Called up share capital	3	100		100	
Profit and loss account		254,843		673,392	
<b>Shareholders' funds</b>			254,943		673,492

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

Approved by the Board for issue on 21/10/07

James Henry  
Director

# JOHN HENRY & SONS (CIVIL ENGINEERS) LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 JANUARY 2007

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### 1 Accounting policies

#### 1.1 Accounting convention

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

#### 1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated)

#### 1.3 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts

#### 1.4 Goodwill

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life of ten years

#### 1.5 Research and development

Research expenditure is written off to the profit and loss account in the year in which it is incurred. Development expenditure is written off in the same way unless the directors are satisfied as to the technical, commercial and financial viability of individual projects. In this situation, the expenditure is deferred and amortised over the period during which the company is expected to benefit.

#### 1.6 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Short leasehold improvements	10% per annum on the straight line basis
Plant and machinery	25% per annum on the reducing balance
Fixtures and fittings	15% per annum on the reducing balance

#### 1.7 Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

#### 1.8 Stock

Stock and work in progress are valued at the lower of cost and net realisable value.

#### 1.9 Pensions

The pension costs charged in the financial statements represent the contributions payable by the company during the year in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005).

#### 1.10 Deferred taxation

Deferred tax is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

# JOHN HENRY & SONS (CIVIL ENGINEERS) LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2007

### 2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
<b>Cost</b>			
At 1 February 2006	425,340	122,317	547,657
Additions	-	3,611	3,611
Disposals	-	(30,059)	(30,059)
At 31 January 2007	425,340	95,869	521,209
<b>Depreciation</b>			
At 1 February 2006	312,015	35,719	347,734
On disposals	-	(24,578)	(24,578)
Charge for the year	42,528	12,249	54,777
At 31 January 2007	354,543	23,390	377,933
<b>Net book value</b>			
At 31 January 2007	70,797	72,479	143,276
At 31 January 2006	113,325	86,598	199,923

### 3 Share capital

	2007 £	2006 £
<b>Authorised</b>		
1,000 Ordinary shares of £1 each	1,000	1,000
<b>Allotted, called up and fully paid</b>		
100 Ordinary shares of £1 each	100	100

### 4 Transactions with directors

The company continues to occupy premises, rent free, which are partly owned by the directors. This nil rent is materially different from that payable on a commercial basis.

During the year, the company traded with Cardinalis Developments Limited, a company owned by the directors and their parents. This included sales of £333,130 (2006 - £228,615) and purchases of £393,914 (2006 - £155,555). All transactions were on an arms length basis. As at 31 January 2007, there were debtor balances of £39,383 (2006 - £122,932) due from Cardinalis Developments Limited and creditor balances of £39,611 (2006 - £17,250) due to Cardinalis Developments Limited.

# **JOHN HENRY & SONS (CIVIL ENGINEERS) LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)** ***FOR THE YEAR ENDED 31 JANUARY 2007***

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### **5 Ultimate parent company**

The immediate and ultimate holding company is John Henry & Sons (Holdings) Limited, a company incorporated in England and Wales