

A L S CIVIL ENGINEERS LIMITED

Company No. 902151 England and Wales

ABBREVIATED ACCOUNTS

31ST DECEMBER 2001



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COMPANIES HOUSE

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21/01/03

**AUDITOR'S REPORT TO A L S CIVIL ENGINEERS LIMITED
UNDER SECTION 247B OF THE COMPANIES ACT 1985**

I have examined the abbreviated accounts set out on pages on pages 2 to 4, together with the full statutory accounts of the company for the year ended 31st December 2001 prepared under section 226 of the Companies Act 1985.

Respective responsibilities of director and auditor

The director is responsible for preparing the abbreviated accounts in accordance with section 246 of the Companies Act 1985. It is my 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 my opinion to you.


Basis of opinion

I have carried out the procedures I consider necessary to confirm, by reference to the accounts, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared. The scope of my work for the purpose of this report did not include examining or dealing with events after the date of my report on the full statutory accounts.

Opinion

In my 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 2 to 4 are properly prepared in accordance with those provisions.

A. P. MITCHINSON
Chartered Accountant and Registered Auditor
Fairview House
22 Park Avenue
Dover
Kent
CT16 1HE



28th March 2002


A L S CIVIL ENGINEERS LIMITED

ABBREVIATED BALANCE SHEET - 31ST DECEMBER 2001

| | Notes | 31.12.01 | 31.12.00 |
|----------------------------------------------------------------|-------|-------------|-------------|
| FIXED ASSETS | | | |
| Tangible assets | 2 | 19,060 | 34,190 |
| CURRENT ASSETS | | | |
| Stocks | | 481,585 | 418,161 |
| Debtors | | 852,891 | 862,539 |
| | | <hr/> | <hr/> |
| | | 1,334,476 | 1,280,700 |
| CREDITORS: amounts falling due within one year | 3 | (1,324,920) | (1,288,170) |
| | | <hr/> | <hr/> |
| NET CURRENT ASSETS | | 9,556 | (7,470) |
| | | <hr/> | <hr/> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 28,616 | 26,720 |
| CREDITORS: amounts falling due after more than one year | | - | (6,953) |
| | | <hr/> | <hr/> |
| NET ASSETS | | £28,616 | £19,767 |
| | | <hr/> | <hr/> |
| CAPITAL AND RESERVES | | | |
| Called up share capital | 4 | 4,800 | 4,800 |
| Profit and loss account | | 23,816 | 14,967 |
| | | <hr/> | <hr/> |
| SHAREHOLDERS' FUNDS | | £28,616 | £19,767 |
| | | <hr/> | <hr/> |

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

Signed on behalf of the board

R. A. Lawson  Director

Approved by the board on 28th March 2002

A L S CIVIL ENGINEERS LIMITED

NOTES TO THE ACCOUNTS - 31ST DECEMBER 2001

1. ACCOUNTING POLICIES

Basis of accounting

The accounts have been prepared under the historical cost convention.

Turnover

Turnover represents net invoiced sales, excluding VAT.

Tangible fixed assets

Depreciation is provided at the following annual rate in order to write off each asset over its estimated useful life.

Plant and machinery, etc. - 20% on cost.

Stocks

Stocks are valued at the lower of cost and net realisable value. Cost includes all direct expenditure and an appropriate proportion of overheads.

Deferred taxation

Provision is made at current rates for taxation deferred in respect of all material timing differences except to the extent that, in the opinion of the director, there is reasonable probability that the liability will not arise in the foreseeable future.

Leased assets

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profit as incurred.

Assets held under finance leases and hire purchase contracts are capitalised and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability. The interest element of rental obligations is charged to the profit and loss account over the period of the lease at a constant proportion of the outstanding balance of capital repayments.

A L S CIVIL ENGINEERS LIMITED

NOTES TO THE ACCOUNTS - 31ST DECEMBER 2001

| | | |
|--------------------------------------------|-----------------|-------------------------------------|
| 2. TANGIBLE FIXED ASSETS | | Plant and machinery etc. |
| Cost | | |
| At 1st January 2001 | | 273,578 |
| Additions | | - |
| Disposals | | - |
| | | <hr/> |
| At 31st December 2001 | | £273,578 |
| | | <hr/> |
| Depreciation | | |
| At 1st January 2001 | | 239,388 |
| Relating to disposals | | - |
| Charge for the year | | 15,130 |
| | | <hr/> |
| At 31st December 2001 | | £254,518 |
| | | <hr/> |
| Net book values | | |
| At 1st January 2001 | | £34,190 |
| | | <hr/> |
| At 31st December 2001 | | £19,060 |
| | | <hr/> |
| 3. CREDITORS include the following: | 31.12.01 | 31.12.00 |
| Bank overdraft (secured) | £129,220 | £184,983 |
| | <hr/> | <hr/> |
| 4. CALLED UP SHARE CAPITAL | 31.12.01 | 31.12.00 |
| Authorised and allotted: | | |
| 12,000 Ordinary Shares of £1 each | £12,000 | £12,000 |
| | <hr/> | <hr/> |
| Called up and fully paid: | | |
| 12,000 Ordinary Shares of £1 each | £4,800 | £4,800 |
| | <hr/> | <hr/> |