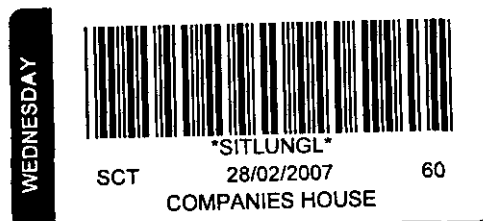


Company Registration No. SC183174 (Scotland)

J & W S CONTRACTS LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2006



J & W S CONTRACTS LIMITED

ABBREVIATED BALANCE SHEET AS AT 30 APRIL 2006

	Notes	2006 £	£	2005 £	£
Fixed assets					
Tangible assets	2				12,574
Current assets					
Stocks		26,752		54,250	
Debtors		408,821		386,215	
Cash at bank and in hand		7,569		192,076	
		443,142		632,541	
Creditors amounts falling due within one year		(232,129)		(375,608)	
Net current assets		211,013		256,933	
Total assets less current liabilities		211,013		269,507	
Provisions for liabilities				(796)	
		211,013		268,711	
Capital and reserves					
Called up share capital	3	2		2	
Profit and loss account		211,011		268,709	
Shareholders' funds		211,013		268,711	

J & W S CONTRACTS LIMITED

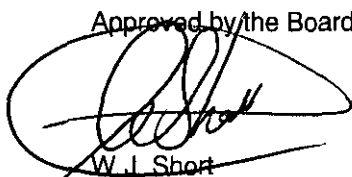
ABBREVIATED BALANCE SHEET (CONTINUED) AS AT 30 APRIL 2006

In preparing these abbreviated accounts

- (a) The directors are of the opinion that the company is entitled to the exemption from audit conferred by Section 249A(1) of the Companies Act 1985,
- (b) No notice has been deposited under Section 249B(2) of the Companies Act 1985, and
- (c) The directors acknowledge their responsibilities for
 - (i) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985, and
 - (ii) preparing accounts 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 this Act relating to accounts, so far as applicable to the company

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 12 February 2007



W. J. Short
Director

J & W S CONTRACTS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2006

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 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

Plant and machinery	25% Reducing Balance
Fixtures, fittings & equipment	25% Reducing Balance

1.5 Stock and work in progress

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

1.6 Pensions

The pension costs charged in the financial statements represent the contributions payable by the company during the year in accordance with FRS 17

1.7 Deferred taxation

Deferred taxation is provided at appropriate rates on all timing differences using the liability method only to the extent that, in the opinion of the directors, there is a reasonable probability that a liability or asset will crystallise in the foreseeable future

J & W S CONTRACTS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2006

2 Fixed assets

	Tangible assets £
Cost	
At 1 May 2005	16,765
Disposals	(16,765)
	<hr/>
At 30 April 2006	<hr/>
Depreciation	
At 1 May 2005	4,191
On disposals	(4,191)
	<hr/>
At 30 April 2006	<hr/>
Net book value	
At 30 April 2006	<hr/>
	<hr/>
At 30 April 2005	12,574
	<hr/>

3 Share capital

	2006 £	2005 £
Authorised		
100,000 Ordinary shares of £1 each	100,000	100,000
	<hr/>	<hr/>
Allotted, called up and fully paid		
2 Ordinary shares of £1 each	2	2
	<hr/>	<hr/>