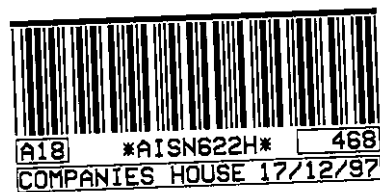


**B S CONSTRUCTION
(NORTH WEST) LIMITED**

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 1997



B S CONSTRUCTION (NORTH WEST) LIMITED

COMPANY INFORMATION

Director	Mr B A Shuttleworth
Secretary	Mrs L C Shuttleworth
Company Number	1321750
Registered Office	340 Prescott Road St Helens Merseyside WA10 3AG
Auditors	Livesey & Spottiswood 17 George Street St Helens Merseyside WA10 1DB
Bankers	Midland Bank Plc 525 Prescott Road Old Swan Liverpool L13 5UU

AUDITORS' REPORT TO B S CONSTRUCTION (NORTH WEST) LIMITED

UNDER SECTION 247B OF THE COMPANIES ACT 1985

We have examined the abbreviated accounts set out on pages 2 to 5 together with the accounts of B S Construction (North West) Limited for the year ended 31st March 1997 prepared under section 226 of the Companies Act 1985.

Respective Responsibilities of Director and Auditors

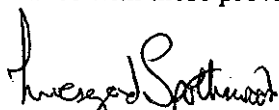
The director is responsible for preparing the abbreviated accounts in accordance with Schedule 8 to the Companies Act 1985. It is our responsibility to form an independent opinion as to the company's entitlement to the exemptions claimed in the director's statement on page 4 and whether the abbreviated accounts have been properly prepared in accordance with that Schedule.

Basis of Opinion

We have carried out procedures we considered 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 our work for the purpose of this report did not include examining or dealing with events after the date of our report on the accounts.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts on pages 2 to 5 are properly prepared in accordance with those provisions.



Livesey & Spottiswood
Chartered Accountants
and Registered Auditors
17 George Street
St Helens
Merseyside
WA10 1DB
27th November 1997

B S CONSTRUCTION (NORTH WEST) LIMITED

ABBREVIATED BALANCE SHEET

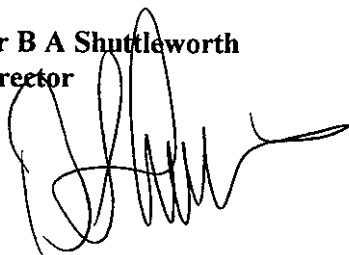
AS AT 31ST MARCH 1997

	Notes	1997	1996
		£	£
Fixed Assets			
Tangible fixed assets	2	24,787	17,938
Current Assets			
Stock and work in progress		714	827
Debtors		152,336	74,916
Cash at Bank and in Hand		11,510	17,831
		<u>164,560</u>	<u>93,574</u>
Creditors: Amounts Falling Due Within One Year		<u>(108,286)</u>	<u>(53,431)</u>
Net Current Assets		<u>56,274</u>	<u>40,143</u>
Total Assets Less Current Liabilities		<u>81,061</u>	<u>58,081</u>
Creditors: Amounts Falling Due After More Than One Year		<u>(4,601)</u>	<u>-</u>
		<u>76,460</u>	<u>58,081</u>
Capital and Reserves			
Share Capital - Equity	4	2	2
Profit and loss account		76,458	58,079
Shareholders' Funds		<u>76,460</u>	<u>58,081</u>

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

These accounts were approved by the director on 27th November 1997.

Mr B A Shuttleworth
Director



B S CONSTRUCTION (NORTH WEST) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 1997

1 Accounting Policies

Basis of Accounting

The accounts have been prepared in accordance with applicable Accounting Standards under the historical cost convention.

The company has taken advantage of the exemptions in Financial Reporting Standard No. 1 from the requirement to produce a cash flow statement on the grounds that it is a small company.

Turnover

Turnover represents amounts invoiced by the company in respect of services provided during the year excluding value added tax

Depreciation

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life. The annual depreciation rates used on a straight line basis are as follows :

Plant and machinery	10%
Motor vehicles	20%
Fixtures and fittings	10%

Stocks

Stocks are stated at the lower of cost and net realisable value. In respect of work in progress, cost includes attributable overheads based on the normal level of activity.

Deferred Taxation

Provision is made for taxation deferred as a result of material timing differences between the incidence of income and expenditure for taxation and accounts purposes, using the liability method, only to the extent that, in the opinion of the directors, there is a reasonable probability that a material liability will crystallise in the near future.

Contribution to Pension Funds

The pension costs charged against profits represent the amount of the contributions payable to the scheme in respect of the accounting period.

B S CONSTRUCTION (NORTH WEST) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 1997

Leases and Hire Purchase Contracts

Rentals payable under operating leases are charged against profits on a straight line basis over the periods of the leases. Assets acquired under hire purchase contracts and finance leases are capitalised as tangible fixed assets and depreciated in accordance with the accounting policy on depreciation; the related obligations, net of finance costs allocated to future periods, are included in creditors. Finance costs are charged against profits on a straight line basis over the periods of the contracts.

2 Fixed Assets

	Tangible Fixed Assets
	£
Cost	
At 1st April 1996	45,233
Additions	17,432
Disposals	(4,950)
At 31st March 1997	57,715
Depreciation and Amortisation	
At 1st April 1996	27,295
Charge for the year	5,633
At 31st March 1997	32,928
Net Book Value	
At 31st March 1997	24,787
<i>At 31st March 1996</i>	<i>17,938</i>

The net book value of motor vehicles includes £10212 (1996-£5075) held under finance leases and hire purchase contracts.

3 Secured Creditors

Of the creditors £25067 (1996 £6685) is secured

B S CONSTRUCTION (NORTH WEST) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 1997

4	Share Capital	1997	1996
		£	£
	Authorised		
	Equity Shares		
	Ordinary shares of £1 each	<u>10,000</u>	<u>10,000</u>
		<u>10,000</u>	<u>10,000</u>
	Allotted		
	Equity Shares		
	Allotted, called up and fully paid ordinary shares of £1 each	<u>2</u>	<u>2</u>