

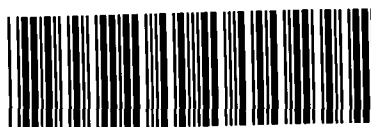
**Carillion Construction (West Indies) Limited**

Financial statements

Registered number 883233

For the year ended 31 December 2017

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**Balance sheet**

at 31 December 2017

	Note	2017 £000	2016 £000
<b>Current assets</b>			
Debtors	3	2,000	5,702
Creditors: amounts falling due within one year	4	(3,770)	(4,814)
<b>Net current (liabilities)/assets also being net (liabilities)/assets</b>		<b>(1,770)</b>	<b>888</b>
<b>Capital and reserves</b>			
Called up share capital	5	15	15
Profit and loss account		(1,785)	873
<b>Equity shareholders' (deficit)/funds</b>		<b>(1,770)</b>	<b>888</b>

For the year ending 31 December 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' responsibilities:**

- The directors have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
  - The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- The directors have elected to not present a profit and loss account within these financial statements in accordance with the exemptions allowable under the provisions of the small companies' regime.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies' regime.

These financial statements were approved by the Board of Directors on **19 September 2018** and were signed on its behalf by :



**L.J. Mills**  
Director

Company registered number 883233

**Carillion Construction (West Indies) Limited**

**Notes**

*(forming part of the financial statements)*

**1. Principal accounting policies**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial information.

**Basis of preparation**

These financial statements were prepared in accordance with Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102") as issued in August 2014. The presentation currency of these financial statements is sterling. The financial statements are prepared on the historical cost basis.

Following the placing of the Company's ultimate parent undertaking, Carillion Plc, into liquidation on 15 January 2018, the Company is no longer included in the consolidated financial statements of its parent. The company was previously included in the consolidated financial statements of Carillion Plc for the financial years ended 31 December 2016 and prior, which were prepared in accordance with International Financial Reporting Standards as adopted by the EU and are available to the public from Companies House.

As the Directors expect to place the company into liquidation within 12 months from the balance sheet date, the financial statements have not been prepared on a going concern basis.

**Foreign currencies**

The balance sheet of overseas subsidiaries, branches and participating interests are translated into sterling at the rates of exchange ruling at the balance sheet date.

Transactions denominated in foreign currencies are translated into sterling and recorded using the contracted exchange rate. Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the exchange rates ruling at the balance sheet date and the gains and losses on translation are included in the profit and loss account.

Notes (continued)

**2. Result on ordinary activities before taxation**

The directors, who are the only employees of the company, neither received nor waived any remuneration during the year (2016: £nil).

**3. Debtors**

	2017 £000	2016 £000
Amounts owed by group undertakings	2,000	4,383
Other debtors	-	1,319
	<u>2,000</u>	<u>5,702</u>

**4. Creditors: amounts falling due within one year**

	2017 £000	2016 £000
Amounts owed to group undertakings	3,770	3,770
Accruals and deferred income	-	1,044
	<u>3,770</u>	<u>4,814</u>

**5. Called up share capital**

	2017 £000	2016 £000
Allotted, called up and fully paid: 15,000 ordinary shares of £1 each	<u>15</u>	<u>15</u>

**6. Controlling and parent companies**

The Company is controlled by Carillion Construction Limited being the Company's immediate parent undertaking.

The Company is a subsidiary undertaking of Carillion Plc which is the ultimate parent company in the United Kingdom. On 15 January 2018, Carillion plc and Carillion Construction Limited were placed into liquidation.