

REGISTERED NUMBER: 00902151 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017
FOR
A L S CIVIL ENGINEERS LTD

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for the Year Ended 30 JUNE 2017**

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A L S CIVIL ENGINEERS LTD

**COMPANY INFORMATION
for the Year Ended 30 JUNE 2017**

DIRECTOR: Mr R A Lawson

SECRETARY: Mrs J A Whittaker

REGISTERED OFFICE: Coldswood Road
Ramsgate
Kent
CT12 5AJ

REGISTERED NUMBER: 00902151 (England and Wales)

ACCOUNTANTS: Foxley Kingham
Chartered Accountants
Prospero House
46-48 Rothcsay Road
Luton
Bedfordshire
LU1 1QZ

**BALANCE SHEET
30 JUNE 2017**

	Notes	2017 £	£	2016 £	£
FIXED ASSETS					
Tangible assets	4		134,331		155,541
CURRENT ASSETS					
Stocks		182,782		195,024	
Debtors	5	2,655,910		2,030,581	
Cash at bank		<u>5,624</u>		<u>949</u>	
		2,844,316		2,226,554	
CREDITORS					
Amounts falling due within one year	6	<u>2,249,212</u>		<u>1,827,282</u>	
NET CURRENT ASSETS			<u>595,104</u>		<u>399,272</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			729,435		554,813
CREDITORS					
Amounts falling due after more than one year	7		(95,747)		(117,030)
PROVISIONS FOR LIABILITIES			<u>(13,506)</u>		<u>(17,722)</u>
NET ASSETS			<u>620,182</u>		<u>420,061</u>
CAPITAL AND RESERVES					
Called up share capital			12,000		12,000
Retained earnings			<u>608,182</u>		<u>408,061</u>
SHAREHOLDERS' FUNDS			<u>620,182</u>		<u>420,061</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2017 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

BALANCE SHEET - continued
30 JUNE 2017

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director on 20 March 2018 and were signed by:

Mr R A Lawson - Director

**NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 30 JUNE 2017**

1. STATUTORY INFORMATION

A L S Civil Engineers Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

First year adoption of Financial Reporting Standard 102 (FRS 102) Section 1A

These financial statements for the year ended 30 June 2017 are the first that are prepared in accordance with FRS 102 Section 1A. The previous financial statements were prepared in accordance with UK GAAP, the date of transition to FRS 102 Section 1A is 1 July 2015.

The transition to FRS 102 Section 1A has resulted in changes to deferred tax of -£4,216 (2016: £17,722).

Turnover

Turnover represents the fair value of consideration received or receivable after any trade discounts and prompt settlement discounts, excluding value added tax.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery	- 20% on cost
Fixtures and fittings	- 20% on cost
Motor vehicles	- 20% on cost

Stocks

Stocks are valued at the lower of cost and estimated selling price less costs to complete and sell.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 JUNE 2017

2. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

Debtors

Short term debtors are measured at transaction price, less any impairment.

Creditors

Short term creditors are measured at transaction price.

Other financial liabilities are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 19 (2016 - 21) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 July 2016	543,913	22,460	110,417	676,790
Additions	30,374	1,759	-	32,133
At 30 June 2017	<u>574,287</u>	<u>24,219</u>	<u>110,417</u>	<u>708,923</u>
DEPRECIATION				
At 1 July 2016	394,696	22,301	104,252	521,249
Charge for year	47,214	496	5,633	53,343
At 30 June 2017	<u>441,910</u>	<u>22,797</u>	<u>109,885</u>	<u>574,592</u>
NET BOOK VALUE				
At 30 June 2017	<u>132,377</u>	<u>1,422</u>	<u>532</u>	<u>134,331</u>
At 30 June 2016	<u>149,217</u>	<u>159</u>	<u>6,165</u>	<u>155,541</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 JUNE 2017**

4. TANGIBLE FIXED ASSETS - continued

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Plant and machinery £
COST	
At 1 July 2016	157,495
Additions	<u>20,450</u>
At 30 June 2017	<u>177,945</u>
DEPRECIATION	
At 1 July 2016	31,499
Charge for year	<u>35,589</u>
At 30 June 2017	<u>67,088</u>
NET BOOK VALUE	
At 30 June 2017	<u>110,857</u>
At 30 June 2016	<u>125,996</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Trade debtors	2,454,020	1,846,266
Other debtors	199,029	169,515
Prepayments	<u>2,861</u>	<u>14,800</u>
	<u>2,655,910</u>	<u>2,030,581</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Bank loans and overdrafts	386,897	372,689
Hire purchase contracts	39,651	28,801
Trade creditors	1,074,078	896,392
Amounts owed to group undertakings	194,602	225,100
Corporation tax	31,758	5,489
Taxation and social security	14,088	2,703
VAT	438,192	279,952
Other creditors	3,948	-
Director's loan account	61,098	11,256
Accrued expenses	<u>4,900</u>	<u>4,900</u>
	<u>2,249,212</u>	<u>1,827,282</u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2017 £	2016 £
Hire purchase contracts	<u>95,747</u>	<u>117,030</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 JUNE 2017**

8. SECURED DEBTS

The following secured debts are included within creditors:

	2017	2016
	£	£
Bank overdrafts	386,897	372,689
Hire purchase contracts	<u>135,398</u>	<u>145,831</u>
	<u>522,295</u>	<u>518,520</u>

The bank overdraft is secured by way of fixed and floating charges over all property and assets of the company.

Hire purchase contracts are secured over the assets under hire purchase agreements.

9. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is Mr R A Lawson by virtue of his shareholding in the parent company.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.