

Company Registration No. 03275056 (England and Wales)

**REGISTRARS COPY**

**CIVIL ENGINEERING CONTRACTORS ASSOCIATION (SOUTHERN) LTD**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2015**  
**PAGES FOR FILING WITH REGISTRAR**

WEDNESDAY



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COMPANIES HOUSE

**DAVID SMITH & CO.**  
CHARTERED ACCOUNTANTS

# **CIVIL ENGINEERING CONTRACTORS ASSOCIATION (SOUTHERN) LTD**

## **INDEPENDENT AUDITOR'S REPORT TO CIVIL ENGINEERING CONTRACTORS ASSOCIATION (SOUTHERN) LTD**

### **UNDER SECTION 449 OF THE COMPANIES ACT 2006**

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We have examined the abbreviated accounts set out on pages 2 to 5, together with the financial statements of Civil Engineering Contractors Association (Southern) Ltd for the year ended 31 December 2015 prepared under section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Chapter 10 of Part 15 of the Companies Act 2006. Our work has been undertaken so that we might state to company those matters we are required to state to it in a special auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company for our work, for this report, or for the opinions we have formed.

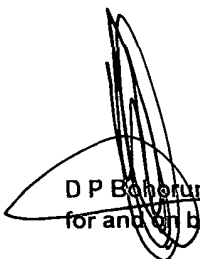
#### **Respective responsibilities of directors and auditors**

The directors are responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

#### **Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.



**D P Bohorun ECCA (Senior Statutory Auditor)**  
for and on behalf of Bohorun & Co Ltd

✓ **Chartered Certified Accountants**  
**Statutory Auditor**

8th March 2016

214 York Road

Leeds  
LS9 9LN

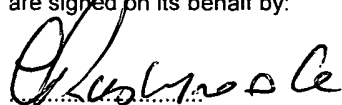
**CIVIL ENGINEERING CONTRACTORS ASSOCIATION (SOUTHERN) LTD**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2015**

	Notes	2015 £	£	2014 £	£
<b>Fixed assets</b>					
Tangible assets	2		535		713
<b>Current assets</b>					
Debtors		43,477		38,089	
Cash at bank and in hand		546,037		534,880	
		589,514		572,969	
<b>Creditors: amounts falling due within one year</b>		(76,967)		(82,834)	
<b>Net current assets</b>			512,547		490,135
<b>Total assets less current liabilities</b>			513,082		490,848
<b>Reserves</b>					
Income and expenditure account			513,082		490,848

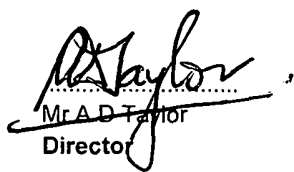
The directors of the company have elected not to include a copy of the Income and expenditure account within the financial statements.

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

The financial statements were approved by the board of directors and authorised for issue on 03/03/2016 and are signed on its behalf by:



Mr L. Rushbrooke (Chairman)  
 Director



Mr A D Taylor  
 Director

Company Registration No. 03275056

# CIVIL ENGINEERING CONTRACTORS ASSOCIATION (SOUTHERN) LTD

## NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2015

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### 1 Accounting policies

#### Company information

Civil Engineering Contractors Association (Southern) Ltd is a limited company domiciled and incorporated in England and Wales. The registered office is Suite 1, 2nd Floor, East Wing, Metro House, Northgate, Chichester, West Sussex, PO19 1BE.

#### 1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Income and expenditure

Income and expenses are included in the financial statements as they become receivable or due.

#### 1.3 Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	25% of written down value per annum
Computer equipment	1/3 of cost per annum to reduce them to a nominal value

#### 1.4 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

#### Impairment of financial assets

Financial assets, other than those held at fair value through surplus and deficit, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. The impairment loss is recognised in surplus or deficit.

# CIVIL ENGINEERING CONTRACTORS ASSOCIATION (SOUTHERN) LTD

## NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2015

### 1 Accounting policies

#### **Classification of financial liabilities**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities, including trade and other payables are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

### 1.5 Taxation

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the income and expenditure account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

### 1.6 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

### 1.7 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease.

### 2 Tangible fixed assets

	Total £
<b>Cost</b>	
At 1 January 2015 and at 31 December 2015	36,149
<b>Depreciation and impairment</b>	
At 1 January 2015	35,436
Depreciation charged in the year	178
At 31 December 2015	35,614
<b>Carrying amount</b>	
At 31 December 2015	535
At 31 December 2014	713

**CIVIL ENGINEERING CONTRACTORS ASSOCIATION (SOUTHERN) LTD**  
**NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2015**

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**3 Members' liability**

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £1.