

Financial Statements for the Year Ended 30 November 2021

for

Yorkshire Civil Engineering Limited

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for the Year Ended 30 November 2021**

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Yorkshire Civil Engineering Limited

Company Information
for the Year Ended 30 November 2021

DIRECTOR:

G Nicholson

REGISTERED OFFICE:

253 Dragon Bridge House
Whitehall Road
Leeds
LS12 6ER

REGISTERED NUMBER:

09297754 (England and Wales)

ACCOUNTANTS:

Leon & Company
Chartered Accountants
100 High Ash Drive
Alwoodley
Leeds
West Yorkshire
LS17 8RE

Balance Sheet
30 November 2021

	Notes	30.11.21 £	£	30.11.20 £	£
FIXED ASSETS					
Tangible assets	4		305,486		279,909
CURRENT ASSETS					
Stocks		466,382		255,365	
Debtors	5	125,141		79,201	
Cash at bank and in hand		68,687		281,879	
		660,210		616,445	
CREDITORS					
Amounts falling due within one year	6	401,653		491,011	
NET CURRENT ASSETS			258,557		125,434
TOTAL ASSETS LESS CURRENT LIABILITIES			564,043		405,343
CREDITORS					
Amounts falling due after more than one year	7		396,529		317,822
NET ASSETS			167,514		87,521
CAPITAL AND RESERVES					
Called up share capital	8		100		100
Retained earnings			167,414		87,421
SHAREHOLDERS' FUNDS			167,514		87,521

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2021 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- 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.

Balance Sheet - continued
30 November 2021

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

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 and authorised for issue on 21 June 2022 and were signed by:

G Nicholson - Director

Notes to the Financial Statements
for the Year Ended 30 November 2021

1. STATUTORY INFORMATION

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

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

Stocks

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

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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.

Hire purchase and leasing commitments

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.

**Notes to the Financial Statements - continued
for the Year Ended 30 November 2021**

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 8 (2020 - 6) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 December 2020	442,334
Additions	266,778
Disposals	(232,314)
At 30 November 2021	476,798
DEPRECIATION	
At 1 December 2020	162,425
Charge for year	109,548
Eliminated on disposal	(100,661)
At 30 November 2021	171,312
NET BOOK VALUE	
At 30 November 2021	305,486
At 30 November 2020	279,909

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.11.21 £	30.11.20 £
Trade debtors	-	60,863
Other debtors	125,141	18,338
	125,141	79,201

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.11.21 £	30.11.20 £
Bank loans and overdrafts	40,002	6,875
Hire purchase contracts	88,205	90,191
Trade creditors	194,822	77,902
Taxation and social security	73,823	311,229
Other creditors	4,801	4,814
	401,653	491,011

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

	30.11.21 £	30.11.20 £
Bank loans	185,059	130,625
Hire purchase contracts	211,470	187,197
	396,529	317,822

Notes to the Financial Statements - continued
for the Year Ended 30 November 2021

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

30.11.21	30.11.20
£	£

Amounts falling due in more than five years:

Repayable by instalments

Bank loans more 5 yr by instal

<u>19,923</u>	<u>75,625</u>
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8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.11.21	30.11.20
			£	£
100	Ordinary	£1	<u>100</u>	<u>100</u>

9. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

Included in other debtors is an amount of £18,312 (2020: £14 creditor) owed from the director. This loan is interest free and repayable on demand.

10. ULTIMATE CONTROLLING PARTY

The controlling party is Mr Graham Nicholson, by virtue of his ownership of 100% of the issued equity share capital.

Chartered Accountants' Report to the Director
on the Unaudited Financial Statements of
Yorkshire Civil Engineering Limited

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Yorkshire Civil Engineering Limited for the year ended 30 November 2021 which comprise the Statement of Income and Retained Earnings, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the director of Yorkshire Civil Engineering Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Yorkshire Civil Engineering Limited and state those matters that we have agreed to state to the director of Yorkshire Civil Engineering Limited in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Yorkshire Civil Engineering Limited and its director for our work or for this report.

It is your duty to ensure that Yorkshire Civil Engineering Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Yorkshire Civil Engineering Limited. You consider that Yorkshire Civil Engineering Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Yorkshire Civil Engineering Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Leon & Company
Chartered Accountants
100 High Ash Drive
Alwoodley
Leeds
West Yorkshire
LS17 8RE

Date:

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.