

Financial Statements for the Year Ended 30 November 2020

for

Yorkshire Civil Engineering Limited

**Contents of the Financial Statements
for the Year Ended 30 November 2020**

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4
Chartered Accountants' Report	7

Yorkshire Civil Engineering Limited

Company Information
for the Year Ended 30 November 2020

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 2020

	Notes	30.11.20 £	£	30.11.19 £	£
FIXED ASSETS					
Tangible assets	4		279,909		199,320
CURRENT ASSETS					
Stocks		255,365		264,508	
Debtors	5	79,201		108,130	
Cash at bank and in hand		281,879		10,114	
		616,445		382,752	
CREDITORS					
Amounts falling due within one year	6	491,011		267,728	
NET CURRENT ASSETS			125,434		115,024
TOTAL ASSETS LESS CURRENT LIABILITIES			405,343		314,344
CREDITORS					
Amounts falling due after more than one year	7		317,822		166,406
NET ASSETS			87,521		147,938
CAPITAL AND RESERVES					
Called up share capital	8		100		100
Retained earnings			87,421		147,838
SHAREHOLDERS' FUNDS			87,521		147,938

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2020 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 2020

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 27 August 2021 and were signed by:

G Nicholson - Director

Notes to the Financial Statements
for the Year Ended 30 November 2020

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.

**Notes to the Financial Statements - continued
for the Year Ended 30 November 2020**

2. ACCOUNTING POLICIES - continued

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 6 (2019 - 5) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 December 2019	267,750
Additions	174,584
At 30 November 2020	<u>442,334</u>
DEPRECIATION	
At 1 December 2019	68,430
Charge for year	93,995
At 30 November 2020	<u>162,425</u>
NET BOOK VALUE	
At 30 November 2020	<u>279,909</u>
At 30 November 2019	<u>199,320</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.11.20 £	30.11.19 £
Trade debtors	60,863	32,612
Other debtors	18,338	75,518
	<u>79,201</u>	<u>108,130</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.11.20 £	30.11.19 £
Bank loans and overdrafts	6,875	-
Hire purchase contracts	90,191	51,179
Trade creditors	77,902	56,516
Taxation and social security	311,229	154,884
Other creditors	4,814	5,149
	<u>491,011</u>	<u>267,728</u>

Notes to the Financial Statements - continued
for the Year Ended 30 November 2020

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

	30.11.20	30.11.19
	£	£
Bank loans	130,625	-
Hire purchase contracts	187,197	166,406
	<u>317,822</u>	<u>166,406</u>
Amounts falling due in more than five years:		
Repayable by instalments		
Bank loans more 5 yr by instal	<u>75,625</u>	<u>-</u>

8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	30.11.20	30.11.19
			£	£
100	Ordinary	£1	<u>100</u>	<u>100</u>

9. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

Included in other creditors is an amount of £12 (2019: £352) owed to 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 2020 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.