

**REGISTERED NUMBER: 00902151 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2019  
FOR  
A L S CIVIL ENGINEERS LTD**

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for the Year Ended 30 JUNE 2019**

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**A L S CIVIL ENGINEERS LTD**  
**COMPANY INFORMATION**  
**for the Year Ended 30 JUNE 2019**

**DIRECTOR:** Mr R A Lawson

**SECRETARY:** Mrs J A Whittaker

**REGISTERED OFFICE:** Unit 69, The Oaks Manston Business Park  
Invicta Way  
Manston  
Ramsgate  
Kent  
CF12 5FS

**REGISTERED NUMBER:** 00902151 (England and Wales)

**ACCOUNTANTS:** Foxley Kingham  
Chartered Accountants  
260 - 270 Butterfield  
Great Marlings  
Luton  
Bedfordshire  
LU2 8DL

**BALANCE SHEET  
30 JUNE  
2019**

	Notes	2019 £	£	2018 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		198,209		189,224
<b>CURRENT ASSETS</b>					
Stocks		2,769,760		818,668	
Debtors	5	927,567		2,776,087	
Cash at bank and in hand		950		6,053	
		<u>3,698,277</u>		<u>3,600,808</u>	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>2,953,408</u>		<u>2,911,773</u>	
<b>NET CURRENT ASSETS</b>			<u>744,869</u>		<u>689,035</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			943,078		878,259
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		(65,160)		(93,263)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(30,782)</u>		<u>(24,518)</u>
<b>NET ASSETS</b>			<u><u>847,136</u></u>		<u><u>760,478</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			12,000		12,000
Retained earnings			835,136		748,478
<b>SHAREHOLDERS' FUNDS</b>			<u><u>847,136</u></u>		<u><u>760,478</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2019 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.

**BALANCE SHEET -  
continued  
30 JUNE  
2019**

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 on 25 March 2020 and were signed by:

Mr R A Lawson - Director

**NOTES TO THE FINANCIAL STATEMENTS  
for the Year Ended 30 JUNE 2019**

**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.

The presentation currency of the financial statements is the Pound Sterling (£).

**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 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
Computer equipment	- 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 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.

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 30 JUNE 2019

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 42 (2018 - 22 ) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1 July 2018	689,885	24,219	122,752	-	836,856
Additions	73,246	-	-	21,000	94,246
Disposals	-	-	(23,500)	-	(23,500)
At 30 June 2019	<u>763,131</u>	<u>24,219</u>	<u>99,252</u>	<u>21,000</u>	<u>907,602</u>
<b>DEPRECIATION</b>					
At 1 July 2018	511,583	23,164	112,885	-	647,632
Charge for year	78,243	351	2,467	4,200	85,261
Eliminated on disposal	-	-	(23,500)	-	(23,500)
At 30 June 2019	<u>589,826</u>	<u>23,515</u>	<u>91,852</u>	<u>4,200</u>	<u>709,393</u>
<b>NET BOOK VALUE</b>					
At 30 June 2019	<u>173,305</u>	<u>704</u>	<u>7,400</u>	<u>16,800</u>	<u>198,209</u>
At 30 June 2018	<u>178,302</u>	<u>1,055</u>	<u>9,867</u>	-	<u>189,224</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 30 JUNE 2019

4. TANGIBLE FIXED ASSETS - continued

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

	Plant and machinery £
<b>COST</b>	
At 1 July 2018	281,925
Additions	<u>72,500</u>
At 30 June 2019	<u>354,425</u>
<b>DEPRECIATION</b>	
At 1 July 2018	123,473
Charge for year	<u>70,885</u>
At 30 June 2019	<u>194,358</u>
<b>NET BOOK VALUE</b>	
At 30 June 2019	<u>160,067</u>
At 30 June 2018	<u>158,452</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Trade debtors	591,907	2,470,493
Other debtors	<u>335,660</u>	<u>305,594</u>
	<u>927,567</u>	<u>2,776,087</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Bank loans and overdrafts	518,960	521,321
Hire purchase contracts (see note 8)	92,381	81,804
Trade creditors	1,610,908	1,305,043
Amounts owed to group undertakings	110,391	153,369
Corporation tax	45,206	41,251
Taxation and social security	72,247	34,139
VAT	220,598	446,154
Other creditors	205,761	233,241
Director's loan account	622	19,667
Accrued expenses	<u>76,334</u>	<u>75,784</u>
	<u>2,953,408</u>	<u>2,911,773</u>

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

	2019 £	2018 £
Hire purchase contracts (see note 8)	<u>65,160</u>	<u>93,263</u>



**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 30 JUNE 2019**

**8. LEASING AGREEMENTS**

Minimum lease payments fall due as follows:

	Hire purchase contracts	
	2019	2018
	£	£
Net obligations repayable:		
Within one year	92,381	81,804
Between one and five years	<u>65,160</u>	<u>93,263</u>
	<u>157,541</u>	<u>175,067</u>

	Non-cancellable operating leases	
	2019	2018
	£	£
Within one year	280,275	350,489
Between one and five years	<u>520,100</u>	<u>117,009</u>
	<u>800,375</u>	<u>467,498</u>

**9. SECURED DEBTS**

The following secured debts are included within creditors:

	2019	2018
	£	£
Bank overdrafts	518,960	521,321
Hire purchase contracts	<u>157,541</u>	<u>175,067</u>
	<u>676,501</u>	<u>696,388</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.

**10. ULTIMATE CONTROLLING PARTY**

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