

REGISTERED NUMBER: 00902151 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023
FOR
A L S CIVIL ENGINEERS LTD

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for the Year Ended 30 JUNE 2023**

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A L S CIVIL ENGINEERS LTD

**COMPANY INFORMATION
for the Year Ended 30 JUNE 2023**

DIRECTORS:

Mr R A Lawson
Mr C F Wood
Mr D Jolles

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 2023

	Notes	2023 £	£	2022 £	£
FIXED ASSETS					
Tangible assets	4		680,071		482,380
CURRENT ASSETS					
Stocks	5	2,000,650		1,519,760	
Debtors	6	799,096		646,697	
Cash at bank		870,930		879,831	
		<u>3,670,676</u>		<u>3,046,288</u>	
CREDITORS					
Amounts falling due within one year	7	<u>2,373,441</u>		<u>1,857,193</u>	
NET CURRENT ASSETS			<u>1,297,235</u>		<u>1,189,095</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			1,977,306		1,671,475
CREDITORS					
Amounts falling due after more than one year	8		(395,829)		(403,769)
PROVISIONS FOR LIABILITIES	11		<u>(170,018)</u>		<u>(120,595)</u>
NET ASSETS			<u>1,411,459</u>		<u>1,147,111</u>
CAPITAL AND RESERVES					
Called up share capital			12,000		12,000
Retained earnings			<u>1,399,459</u>		<u>1,135,111</u>
SHAREHOLDERS' FUNDS			<u>1,411,459</u>		<u>1,147,111</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 2023

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 Board of Directors and authorised for issue on 20 March 2024 and were signed on its behalf by:

Mr R A Lawson - Director

**NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 30 JUNE 2023**

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

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses.

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

Plant and machinery - 20% on cost

Fixtures and fittings - 20% on cost

Motor vehicles - 20% on cost

Computer equipment - 20% on cost

Stocks

Stock and work in progress are both 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 2023

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 35 (2022 - 41) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 July 2022	1,216,461	24,219	100,867	21,000	1,362,547
Additions	412,530	-	30,515	-	443,045
Disposals	(20,690)	-	(2,250)	-	(22,940)
At 30 June 2023	<u>1,608,301</u>	<u>24,219</u>	<u>129,132</u>	<u>21,000</u>	<u>1,782,652</u>
DEPRECIATION					
At 1 July 2022	746,650	24,219	92,498	16,800	880,167
Charge for year	210,671	-	8,443	4,200	223,314
Eliminated on disposal	-	-	(900)	-	(900)
At 30 June 2023	<u>957,321</u>	<u>24,219</u>	<u>100,041</u>	<u>21,000</u>	<u>1,102,581</u>
NET BOOK VALUE					
At 30 June 2023	<u>650,980</u>	<u>-</u>	<u>29,091</u>	<u>-</u>	<u>680,071</u>
At 30 June 2022	<u>469,811</u>	<u>-</u>	<u>8,369</u>	<u>4,200</u>	<u>482,380</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 JUNE 2023

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 2022	227,875
Additions	328,119
Disposals	<u>(20,690)</u>
At 30 June 2023	<u>535,304</u>
DEPRECIATION	
At 1 July 2022	68,250
Charge for year	<u>107,061</u>
At 30 June 2023	<u>175,311</u>
NET BOOK VALUE	
At 30 June 2023	<u>359,993</u>
At 30 June 2022	<u>159,625</u>

5. STOCKS

	2023 £	2022 £
Stocks	50,650	44,760
Work-in-progress	<u>1,950,000</u>	<u>1,475,000</u>
	<u>2,000,650</u>	<u>1,519,760</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	273,604	308,145
Other debtors	506,303	326,304
Prepayments and accrued income	<u>19,189</u>	<u>12,248</u>
	<u>799,096</u>	<u>646,697</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 JUNE 2023

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Bank loans and overdrafts	100,000	170,003
Hire purchase contracts (see note 9)	164,012	243,982
Trade creditors	1,825,412	972,020
Amounts owed to group undertakings	27,180	122,846
Corporation tax	7,304	-
Taxation and social security	66,743	31,923
VAT	49,283	169,312
Other creditors	16,716	16,716
Director's loan account	341	341
Accrued expenses	116,450	130,050
	<u>2,373,441</u>	<u>1,857,193</u>

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

	2023	2022
	£	£
Bank loans - 1-2 years	200,000	200,000
Bank loans - 2-5 years	-	100,000
Hire purchase contracts (see note 9)	195,829	103,769
	<u>395,829</u>	<u>403,769</u>

9. LEASING AGREEMENTS

Minimum lease payments fall due as follows:

	Hire purchase contracts	
	2023	2022
	£	£
Net obligations repayable:		
Within one year	164,012	243,982
Between one and five years	195,829	103,769
	<u>359,841</u>	<u>347,751</u>

	Non-cancellable operating leases	
	2023	2022
	£	£
Within one year	140,065	250,411
Between one and five years	292,476	264,337
	<u>432,541</u>	<u>514,748</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 JUNE 2023**

10. SECURED DEBTS

The following secured debts are included within creditors:

	2023	2022
	£	£
Bank overdraft	-	70,003
Hire purchase contracts	<u>359,841</u>	<u>347,751</u>
	<u>359,841</u>	<u>417,754</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.

11. PROVISIONS FOR LIABILITIES

	2023	2022
	£	£
Deferred tax	<u>170,018</u>	<u>120,595</u>
		Deferred tax
		£
Balance at 1 July 2022		120,595
Provided during year		<u>49,423</u>
Balance at 30 June 2023		<u>170,018</u>

12. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is Mr R A Lawson by virtue of his shareholding in the parent company ALS Civil Engineers Holdings Limited, Unit 69, The Oaks Manston Business Park, Invicta Way, Manston, Ramsgate, Kent, CT12 5AJ.

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.