

**Registration number 4656708**

**Howard Civil Engineering Limited**

**Abbreviated accounts**

**for the period ended 31 July 2012**



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08/04/2013

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## **Howard Civil Engineering Limited**

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## **Howard Civil Engineering Limited**

### **Director's report for the period ended 31 July 2012**

The directors present their report and the accounts for the period ended 31 July 2012

#### **Principal activity and review of the business**

The principal activity of the company is that of civil engineers

#### **Results and dividends**

The results for the period are set out on page 4

The directors do not recommend payment of a final dividend

#### **Directors and their interests**

The directors who served during the period and their respective interests in the company are stated below

|          | <b>Class of share</b> | <b>31/07/12</b> | <b>01/04/11</b> |
|----------|-----------------------|-----------------|-----------------|
| M Howard | Ordinary shares       | 160             | 160             |
| G Howard | Ordinary shares       | -               | -               |

#### **Statement of directors' responsibilities**

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations

Company law requires the directors to prepare financial statements for each financial period. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to

- select suitable accounting policies and apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable him to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware

- the directors have taken all the steps that they ought to have taken to make himself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

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**Howard Civil Engineering Limited**

**Director's report  
for the period ended 31 July 2012**

continued

**Auditors**

Bostocks Boyce Welch are deemed to be reappointed in accordance with an elective resolution made under Section 386(1) of the Companies Act 1985 which continues in force under the Companies Act 2006

This report was approved by the Board on 3 April 2013 and signed on its behalf by

**G Howard  
Secretary**

**Independent auditors' report to Howard Civil Engineering Limited  
under Section 449 of the Companies Act 2006**

We have examined the abbreviated accounts set out on pages 4 to 12 together with the financial statements of Howard Civil Engineering Limited for the period ended 31 July 2012 prepared under Section 396 of the Companies Act 2006

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the 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 audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of the directors and the auditors**

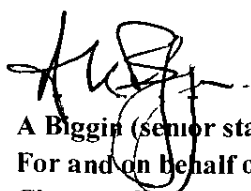
The directors are responsible for preparing the abbreviated accounts in accordance with Section 445 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

**Basis of opinion**

We conducted our work in accordance with Bulletin 2008/4 "The special auditor's report on abbreviated accounts in the United Kingdom" 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 445(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with that provision.



**A Biggin (senior statutory auditor)  
For and on behalf of Bostocks Boyce Welch  
Chartered Accountants and  
Statutory Auditor**

**3 April 2013**

**The Counting House  
Tower Buildings  
Wade House Road  
Shelf  
HX3 7PB**

# Howard Civil Engineering Limited

## Abbreviated profit and loss account for the period ended 31 July 2012

|                                                          |           | Period<br>ended<br>31/07/12 | Year<br>ended<br>31/03/11 |
|----------------------------------------------------------|-----------|-----------------------------|---------------------------|
|                                                          | Notes     | £                           | £                         |
| <b>Turnover</b>                                          |           | 12,955,080                  | 9,972,708                 |
| <b>Gross profit</b>                                      |           | 1,455,998                   | 779,543                   |
| Administrative expenses                                  |           | (1,152,478)                 | (774,003)                 |
| <b>Operating profit</b>                                  | <b>2</b>  | 303,520                     | 5,540                     |
| Other interest receivable and<br>similar income          | <b>4</b>  | 298                         | 101                       |
| Interest payable and similar charges                     |           | (5,287)                     | (476)                     |
| <b>Profit on ordinary<br/>activities before taxation</b> |           | 298,531                     | 5,165                     |
| Tax on profit on ordinary activities                     | <b>7</b>  | (60,683)                    | (4,085)                   |
| <b>Profit for the period</b>                             | <b>13</b> | 237,848                     | 1,080                     |
| Retained profit brought forward                          |           | 431,825                     | 430,745                   |
| <b>Retained profit carried forward</b>                   |           | 669,673                     | 431,825                   |

The notes on pages 7 to 12 form an integral part of these financial statements.

# Howard Civil Engineering Limited

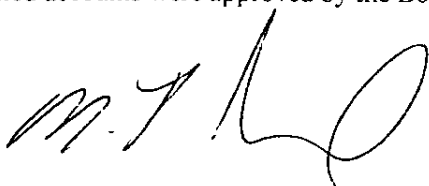
## Abbreviated balance sheet as at 31 July 2012

|                                                       |       | 31/07/12           |                       | 31/03/11           |                       |
|-------------------------------------------------------|-------|--------------------|-----------------------|--------------------|-----------------------|
|                                                       | Notes | £                  | £                     | £                  | £                     |
| <b>Fixed assets</b>                                   |       |                    |                       |                    |                       |
| Tangible assets                                       | 8     |                    | 140,411               |                    | 136,181               |
| <b>Current assets</b>                                 |       |                    |                       |                    |                       |
| Stocks                                                | 9     | 4,610              |                       | 3,155              |                       |
| Debtors                                               | 10    | 3,633,996          |                       | 2,233,574          |                       |
| Cash at bank and in hand                              |       | 1,064,525          |                       | 261,772            |                       |
|                                                       |       | <u>4,703,131</u>   |                       | <u>2,498,501</u>   |                       |
| <b>Creditors: amounts falling due within one year</b> | 11    | <u>(4,173,669)</u> |                       | <u>(2,202,657)</u> |                       |
| <b>Net current assets</b>                             |       |                    | <u>529,462</u>        |                    | <u>295,844</u>        |
| <b>Total assets less current liabilities</b>          |       |                    | <u>669,873</u>        |                    | <u>432,025</u>        |
| <b>Net assets</b>                                     |       |                    | <u><u>669,873</u></u> |                    | <u><u>432,025</u></u> |
| <b>Capital and reserves</b>                           |       |                    |                       |                    |                       |
| Called up share capital                               | 12    |                    | 200                   |                    | 200                   |
| Profit and loss account                               | 13    |                    | 669,673               |                    | 431,825               |
| <b>Shareholders' funds</b>                            |       |                    | <u><u>669,873</u></u> |                    | <u><u>432,025</u></u> |

These abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 and the Financial Reporting Standard for Smaller Entities (effective April 2008) relating to small companies

The abbreviated accounts were approved by the Board on 3 April 2013 and signed on its behalf by

M Howard  
Director



Registration number 4656708

The notes on pages 7 to 12 form an integral part of these financial statements.

# Howard Civil Engineering Limited

## Cash flow statement for the period ended 31 July 2012

|                                                                      | Period<br>ended<br>31/07/12 |           | Year<br>ended<br>31/03/11 |          |
|----------------------------------------------------------------------|-----------------------------|-----------|---------------------------|----------|
|                                                                      | £                           | £         | £                         | £        |
| <b>Operating profit</b>                                              | 303,520                     |           | 5,540                     |          |
| Reconciliation to cash generated from operations                     |                             |           |                           |          |
| Depreciation                                                         | 2,116                       |           | -                         |          |
| (Increase) in stocks                                                 | (1,455)                     |           | 1,225                     |          |
| (Increase) in trade debtors                                          | (1,389,088)                 |           | (879,768)                 |          |
| (Increase) in other debtors                                          | (11,334)                    |           | 143,938                   |          |
| Increase in trade creditors                                          | 1,701,192                   |           | 651,670                   |          |
| Increase in other creditors                                          | 213,222                     |           | 740,194                   |          |
| Increase in provisions                                               | -                           |           | 500,000                   |          |
|                                                                      |                             | 818,173   |                           | 162,799  |
| <b>Cash from other sources</b>                                       |                             |           |                           |          |
| Interest received                                                    | 298                         |           | 101                       |          |
|                                                                      |                             | 298       |                           | 101      |
| <b>Application of cash</b>                                           |                             |           |                           |          |
| Interest paid                                                        | (5,287)                     |           | (476)                     |          |
| Tax paid                                                             | (4,085)                     |           | (34,156)                  |          |
| Purchase of tangible fixed assets                                    | (6,346)                     |           | -                         |          |
|                                                                      |                             | (15,718)  |                           | (34,632) |
| <b>Net increase in cash in the period</b>                            |                             | 802,753   |                           | 128,268  |
| Cash at bank and in hand less<br>overdrafts at beginning of period   |                             | 261,772   |                           | 133,504  |
| <b>Cash at bank and in hand less<br/>overdrafts at end of period</b> |                             | 1,064,525 |                           | 261,772  |
| Consisting of                                                        |                             |           |                           |          |
| Cash at bank and in hand                                             |                             | 1,064,525 |                           | 261,772  |

**Howard Civil Engineering Limited**

**Notes to the abbreviated financial statements  
for the period ended 31 July 2012**

**1. Accounting policies**

**1.1. Accounting convention**

The accounts are prepared under the historical cost convention

**1.2. Turnover**

Turnover represents the total invoice value, excluding value added tax, of sales made during the period and derives from the provision of goods falling within the company's ordinary activities

**1.3. Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows

|                                     |   |                    |
|-------------------------------------|---|--------------------|
| Land and buildings                  | - | is not depreciated |
| Fixtures, fittings<br>and equipment | - | 33% straight line  |

**1 4. Stock**

Stock is valued at the lower of cost and net realisable value

**1 5. Pensions**

The pension costs charged in the financial statements represent the contribution payable by the company during the period

## Howard Civil Engineering Limited

### Notes to the abbreviated financial statements for the period ended 31 July 2012

continued

#### 1.6. Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold,

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable,

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date

|                                                            | Period<br>ended<br>31/07/12<br>£ | Year<br>ended<br>31/03/11<br>£ |
|------------------------------------------------------------|----------------------------------|--------------------------------|
| <b>2. Operating profit</b>                                 |                                  |                                |
| Operating profit is stated after charging                  |                                  |                                |
| Depreciation and other amounts written off tangible assets | 2,116                            | -                              |
| and after crediting                                        |                                  |                                |
| Government grants                                          | 6,671                            | 19,836                         |
| <b>3 Auditors' remuneration</b>                            |                                  |                                |
|                                                            | Period<br>ended<br>31/07/12<br>£ | Year<br>ended<br>31/03/11<br>£ |
| Auditors' remuneration - audit of the financial statements | 2,000                            | 1,750                          |

# Howard Civil Engineering Limited

## Notes to the abbreviated financial statements for the period ended 31 July 2012

continued

|                                                                                               | Period<br>ended<br>31/07/12<br>£           | Year<br>ended<br>31/03/11<br>£           |
|-----------------------------------------------------------------------------------------------|--------------------------------------------|------------------------------------------|
| <b>4. Interest receivable and similar income</b>                                              |                                            |                                          |
| Bank interest                                                                                 | 298                                        | 101                                      |
| <b>5. Employees</b>                                                                           |                                            |                                          |
| <b>Number of employees</b>                                                                    | <b>Period<br/>ended<br/>31/07/12</b>       | <b>Year<br/>ended<br/>31/03/11</b>       |
| The average monthly numbers of employees<br>(including the directors) during the period were  |                                            |                                          |
| All employees                                                                                 | 34                                         | 37                                       |
| <b>Employment costs</b>                                                                       | <b>31/07/12<br/>£</b>                      | <b>31/03/11<br/>£</b>                    |
| Wages and salaries                                                                            | 916,691                                    | 774,797                                  |
| Pension costs-other operating charge                                                          | 10,241                                     | 11,167                                   |
|                                                                                               | 926,932                                    | 785,964                                  |
| <b>5.1. Directors' remuneration</b>                                                           | <b>Period<br/>ended<br/>31/07/12<br/>£</b> | <b>Year<br/>ended<br/>31/03/11<br/>£</b> |
| Remuneration and other emoluments                                                             | 11,651                                     | 11,958                                   |
| Pension contributions                                                                         | 3,900                                      | 5,200                                    |
|                                                                                               | 15,551                                     | 17,158                                   |
| Number of directors to whom retirement benefits<br>are accruing under a money purchase scheme | -                                          | -                                        |

# Howard Civil Engineering Limited

## Notes to the abbreviated financial statements for the period ended 31 July 2012

continued

### 6. Pension costs

The company operates a defined contribution pension scheme in respect of the director and employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and amounted to £10,241 (2011 - £11,167)

### 7. Tax on profit on ordinary activities

|                                     | Period<br>ended<br>31/07/12<br>£ | Year<br>ended<br>31/03/11<br>£ |
|-------------------------------------|----------------------------------|--------------------------------|
| <b>Analysis of charge in period</b> |                                  |                                |
| <b>Current tax</b>                  |                                  |                                |
| UK corporation tax                  | 60,683                           | 4,085                          |

### 8. Tangible fixed assets

|                        | Land and<br>buildings<br>freehold<br>£ | Fixtures,<br>fittings and<br>equipment<br>£ | Total<br>£ |
|------------------------|----------------------------------------|---------------------------------------------|------------|
| <b>Cost</b>            |                                        |                                             |            |
| At 1 April 2011        | 136,181                                | -                                           | 136,181    |
| Additions              | -                                      | 6,346                                       | 6,346      |
| At 31 July 2012        | 136,181                                | 6,346                                       | 142,527    |
| <b>Depreciation</b>    |                                        |                                             |            |
| Charge for the period  | -                                      | 2,116                                       | 2,116      |
| At 31 July 2012        | -                                      | 2,116                                       | 2,116      |
| <b>Net book values</b> |                                        |                                             |            |
| At 31 July 2012        | 136,181                                | 4,230                                       | 140,411    |
| At 31 March 2011       | 136,181                                | -                                           | 136,181    |

### 9. Stocks

|                                     | 31/07/12<br>£ | 31/03/11<br>£ |
|-------------------------------------|---------------|---------------|
| Finished goods and goods for resale | 4,610         | 3,155         |

**Howard Civil Engineering Limited**

**Notes to the abbreviated financial statements  
for the period ended 31 July 2012**

continued

|                                                           |                  |                  |
|-----------------------------------------------------------|------------------|------------------|
| <b>10. Debtors</b>                                        | <b>31/07/12</b>  | <b>31/03/11</b>  |
|                                                           | <b>£</b>         | <b>£</b>         |
| Trade debtors                                             | 3,395,116        | 2,006,028        |
| Amount owed by connected companies                        | 199,433          | 199,433          |
| Other debtors                                             | 39,447           | 28,113           |
|                                                           | <u>3,633,996</u> | <u>2,233,574</u> |
| <br>                                                      |                  |                  |
| <b>11. Creditors: amounts falling due within one year</b> | <b>31/07/12</b>  | <b>31/03/11</b>  |
|                                                           | <b>£</b>         | <b>£</b>         |
| Trade creditors                                           | 3,009,569        | 1,308,377        |
| Amounts owed to connected companies                       | 371,998          | 350,166          |
| Corporation tax                                           | 60,683           | 4,085            |
| Other taxes and social security costs                     | 471,582          | 414,783          |
| Directors' accounts                                       | 241,582          | 50,855           |
| Other creditors                                           | 1,631            | 5,480            |
| Accruals and deferred income                              | 16,624           | 68,911           |
|                                                           | <u>4,173,669</u> | <u>2,202,657</u> |
| <br>                                                      |                  |                  |
| <b>12. Share capital</b>                                  | <b>31/07/12</b>  | <b>31/03/11</b>  |
|                                                           | <b>£</b>         | <b>£</b>         |
| <b>Authorised</b>                                         |                  |                  |
| 1,000 Ordinary shares of £1 each                          | <u>1,000</u>     | <u>1,000</u>     |
| <b>Allotted, called up and fully paid</b>                 |                  |                  |
| 200 Ordinary shares of £1 each                            | <u>200</u>       | <u>200</u>       |
| <br>                                                      |                  |                  |
| <b>Equity Shares</b>                                      |                  |                  |
| 200 Ordinary shares of £1 each                            | <u>200</u>       | <u>200</u>       |

## Howard Civil Engineering Limited

### Notes to the abbreviated financial statements for the period ended 31 July 2012

continued

| <b>13. Reserves</b>    | <b>Profit<br/>and loss<br/>account<br/>£</b> | <b>Total<br/>£</b> |
|------------------------|----------------------------------------------|--------------------|
| <b>At 1 April 2011</b> | 431,825                                      | 431,825            |
| Profit for the period  | 237,848                                      | 237,848            |
| <b>At 31 July 2012</b> | <u>669,673</u>                               | <u>669,673</u>     |

#### **14. Related party transactions**

Mr M Howard is a director of Howard Plant Hire (Leeds) Limited who provide the company with plant hire services on normal commercial rates and conditions. During the year this amounted to £2,138,502 (2011 £1,780,899). At the year end a balance of £371,998 (2011 £350,166) was owed to Howard Plant Hire (Leeds) Limited.

Mr M Howard is also a director of Erris Homes Limited. At the year end a balance of £199,433 (2011 £199,433) is owed by that company.