

Registration number 4656708

Howard Civil Engineering Limited

Abbreviated accounts

for the year ended 31 July 2013

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Howard Civil Engineering Limited

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Howard Civil Engineering Limited

Director's report for the year ended 31 July 2013

The directors present their report and the accounts for the year ended 31 July 2013

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 year 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 year and their respective interests in the company are stated below

	Class of share	31/07/13	01/08/12
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 year. 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 year. 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

- there is no relevant audit information (information needed by the company's auditors in connection with preparing their report) of which the company's auditors are unaware, and
- 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.

Howard Civil Engineering Limited

**Director's report
for the year ended 31 July 2013**

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 13 September 2013 and signed on its behalf by

A handwritten signature in black ink, appearing to read 'G Howard', is written over the printed name.

**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 year ended 31 July 2013 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

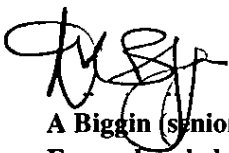
The directors are responsible for preparing the abbreviated accounts in accordance with Section 445 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated 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**

13 September 2013

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

Howard Civil Engineering Limited

Abbreviated profit and loss account for the year ended 31 July 2013

		2013	2012
	Notes	£	£
Turnover		15,086,666	12,955,080
Gross profit		1,615,700	1,455,998
Administrative expenses		(1,223,125)	(1,152,478)
Operating profit	2	392,575	303,520
Other interest receivable and similar income	4	90	298
Interest payable and similar charges		(5,581)	(5,287)
Profit on ordinary activities before taxation		387,084	298,531
Tax on profit on ordinary activities	7	(79,300)	(60,683)
Profit for the year	14	307,784	237,848
Retained profit brought forward		669,673	431,825
Retained profit carried forward		977,457	669,673

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 2013

		2013		2012	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	8		139,596		140,411
Investments	9		170,000		-
			<u>309,596</u>		<u>140,411</u>
Current assets					
Stocks	10	4,610		4,610	
Debtors	11	2,689,422		3,633,996	
Cash at bank and in hand		1,417,384		1,064,525	
		<u>4,111,416</u>		<u>4,703,131</u>	
Creditors: amounts falling due within one year	12	(3,443,355)		(4,173,669)	
Net current assets			<u>668,061</u>		<u>529,462</u>
Total assets less current liabilities			<u>977,657</u>		<u>669,873</u>
Net assets			<u><u>977,657</u></u>		<u><u>669,873</u></u>
Capital and reserves					
Called up share capital	13		200		200
Profit and loss account	14		977,457		669,673
Shareholders' funds			<u><u>977,657</u></u>		<u><u>669,873</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 13 September 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 year ended 31 July 2013

	2013		2012	
	£	£	£	£
Operating profit	392,575		303,520	
Reconciliation to cash generated from operations				
Depreciation	2,777		2,116	
(Increase) in stocks	-		(1,455)	
Decrease in trade debtors	953,963		(1,389,088)	
(Increase) in other debtors	(9,389)		(11,334)	
(Decrease) in trade creditors	(766,840)		1,701,192	
(Decrease) in other creditors	(38,998)		213,222	
		534,088		818,173
Cash from other sources				
Interest received	90		298	
		90		298
Application of cash				
Interest paid	(5,581)		(5,287)	
Tax paid	(3,776)		(4,085)	
Purchase of tangible fixed assets	(1,962)		(6,346)	
Purchase of fixed asset investments	(170,000)		-	
		(181,319)		(15,718)
Net increase in cash in the year		352,859		802,753
Cash at bank and in hand less overdrafts at beginning of year		1,064,525		261,772
Cash at bank and in hand less overdrafts at end of year		1,417,384		1,064,525
Consisting of				
Cash at bank and in hand		1,417,384		1,064,525

Howard Civil Engineering Limited

Notes to the abbreviated financial statements for the year ended 31 July 2013

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 year 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 and equipment	-	33% straight line

1.4. Investments

Fixed asset investments are stated at cost less provision for permanent diminution in value

1.5. Stock

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

1.6. Pensions

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

Howard Civil Engineering Limited

Notes to the abbreviated financial statements for the year ended 31 July 2013

continued

1.7. 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

2. Operating profit	2013	2012
	£	£
Operating profit is stated after charging		
Depreciation and other amounts written off tangible assets	<u>2,777</u>	<u>2,116</u>
and after crediting		
Government grants	<u>6,845</u>	<u>6,671</u>
 3. Auditors' remuneration	 2013	 2012
	£	£
Auditors' remuneration - audit of the financial statements	<u>2,000</u>	<u>2,000</u>

Howard Civil Engineering Limited

Notes to the abbreviated financial statements for the year ended 31 July 2013

continued

4. Interest receivable and similar income	2013	2012
	£	£
Bank interest	90	298

5. Employees

Number of employees	2013	2012
The average monthly numbers of employees (including the directors) during the year were		
All employees	26	34

Employment costs	2013	2012
	£	£
Wages and salaries	621,189	916,691
Pension costs-other operating charge	602	10,241
	621,791	926,932

5.1. Directors' remuneration	2013	2012
	£	£
Remuneration and other emoluments	-	11,651
Pension contributions	-	3,900
	-	15,551

Number of directors to whom retirement benefits are accruing under a money purchase scheme	-	-
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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 £602 (2012 - £10,241).

Howard Civil Engineering Limited

**Notes to the abbreviated financial statements
for the year ended 31 July 2013**

continued

7. Tax on profit on ordinary activities

Analysis of charge in period	2013 £	2012 £
Current tax		
UK corporation tax	79,300	60,683

8. Tangible fixed assets

	Land and buildings freehold £	Fixtures, fittings and equipment £	Total £
Cost			
At 1 August 2012	136,181	6,346	142,527
Additions	-	1,962	1,962
At 31 July 2013	136,181	8,308	144,489
Depreciation			
At 1 August 2012	-	2,116	2,116
Charge for the year	-	2,777	2,777
At 31 July 2013	-	4,893	4,893
Net book values			
At 31 July 2013	136,181	3,415	139,596
At 31 July 2012	136,181	4,230	140,411

9. Fixed asset investments

	Other unlisted investments £	Total £
Cost		
Additions	170,000	170,000
At 31 July 2013	170,000	170,000
Net book values		
At 31 July 2013	170,000	170,000

Howard Civil Engineering Limited

**Notes to the abbreviated financial statements
for the year ended 31 July 2013**

continued

10. Stocks	2013	2012
	£	£
Finished goods and goods for resale	4,610	4,610
	<u>4,610</u>	<u>4,610</u>
11. Debtors	2013	2012
	£	£
Trade debtors	2,441,153	3,395,116
Amount owed by connected companies	199,804	199,433
Other debtors	48,465	39,447
	<u>2,689,422</u>	<u>3,633,996</u>
	<u>2,689,422</u>	<u>3,633,996</u>
12. Creditors: amounts falling due within one year	2013	2012
	£	£
Trade creditors	2,242,729	3,009,569
Amounts owed to connected companies	-	371,998
Corporation tax	136,207	60,683
Other taxes and social security costs	799,492	471,582
Directors' accounts	121,286	241,582
Other creditors	3,494	1,631
Accruals and deferred income	140,147	16,624
	<u>3,443,355</u>	<u>4,173,669</u>
	<u>3,443,355</u>	<u>4,173,669</u>
13. Share capital	2013	2012
	£	£
Authorised		
1,000 Ordinary shares of £1 each	1,000	1,000
	<u>1,000</u>	<u>1,000</u>
Allotted, called up and fully paid		
200 Ordinary shares of £1 each	200	200
	<u>200</u>	<u>200</u>
Equity Shares		
200 Ordinary shares of £1 each	200	200
	<u>200</u>	<u>200</u>

Howard Civil Engineering Limited

Notes to the abbreviated financial statements for the year ended 31 July 2013

continued

14. Reserves	Profit and loss account £	Total £
At 1 August 2012	669,673	669,673
Profit for the year	307,784	307,784
At 31 July 2013	<u>977,457</u>	<u>977,457</u>

15. 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 £2,158,072 (2012 £2,138,502). At the year end a balance of £126,096 (2012 £371,998) 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 (2012 £199,433) is owed by that company.