Company Registration No. SC195621 (Scotland)

JH CIVIL ENGINEERING LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2020

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UNAUDITED ACCOUNTS
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JH CIVIL ENGINEERING LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2020

Directors	Mr John Christopher Higgins Mrs Kathleen Heaney Higgins
Secretary	Mrs Kathleen Heaney Higgins
Company Number	SC195621 (Scotland)
Registered Office	JH Civil Engineering Limited Broadlees Ind Estate Airdrie North Lanarkshire ML6 8RH United Kingdom
Accountants	Milton Accountancy Limited 7b Milton Street Carluke South Lanarkshire ML8 5BL

JH CIVIL ENGINEERING LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2020

	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	4	2,508,057	2,183,315
Investments	5	-	246,000
		2,508,057	2,429,315
Current assets			
Inventories	6	80,054	521,631
Debtors	7	1,341,753	1,772,372
Cash at bank and in hand		957,563	113,415
		2,379,370	2,407,418
Creditors: amounts falling due within one year	8	(1,797,147)	(1,776,400)
Net current assets		582,223	631,018
Total assets less current liabilities		3,090,280	3,060,333
Creditors: amounts falling due after more than one year	9	(1,009,217)	(1,045,286)
Provisions for liabilities			
Deferred tax	10	(68,036)	(45,025)
Net assets		2,013,027	1,970,022
Capital and reserves			
Called up share capital	11	1	1
Profit and loss account		2,013,026	1,970,021
Shareholders' funds		2,013,027	1,970,022

For the year ending 30 June 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 15 February 2021 and were signed on its behalf by

Mr John Christopher Higgins
Director

Company Registration No. SC195621

1 Statutory information

JH Civil Engineering Limited is a private company, limited by shares, registered in Scotland, registration number SC195621. The registered office is JH Civil Engineering Limited, Broadlees Ind Estate, Airdrie, North Lanarkshire, ML6 8RH, United Kingdom.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	15% Reducing Balance
Motor vehicles	25% Reducing Balance

Government grants

Government grants in relation to tangible fixed assets are credited to profit and loss account over the useful lives of the related assets, whereas those in relation to expenditure are credited when the expenditure is charged to profit and loss.

Leased assets

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profit on a straight line basis over the lease term.

Assets held under finance leases and hire purchase contracts are capitalised and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability. The interest element of rental obligations is charged to the profit and loss account over the period of the lease at a constant proportion of the outstanding balance of capital repayments.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

4 Tangible fixed assets

	Land & buildings	Plant & machinery	Motor vehicles	Total
	£	£	£	£
Cost or valuation	At cost	At cost	At cost	
At 1 July 2019	1,194,450	2,901,917	283,299	4,379,666
Additions	-	391,499	177,772	569,271
Disposals	-	(84,000)	-	(84,000)
At 30 June 2020	1,194,450	3,209,416	461,071	4,864,937
Depreciation				
At 1 July 2019	-	1,969,373	226,978	2,196,351
Charge for the year	-	186,006	58,523	244,529
On disposals	-	(84,000)	-	(84,000)
At 30 June 2020	-	2,071,379	285,501	2,356,880
Net book value				
At 30 June 2020	1,194,450	1,138,037	175,570	2,508,057
At 30 June 2019	1,194,450	932,544	56,321	2,183,315

5 Investments

	Other investments
	£
Valuation at 1 July 2019	246,000
Disposals	(246,000)
Valuation at 30 June 2020	-

6 Inventories

	2020	2019
	£	£
Work in progress	80,054	521,631
	80,054	521,631

7 Debtors

	2020	2019
	£	£
Trade debtors	362,459	425,755
Accrued income and prepayments	22,024	-
Other debtors	957,270	1,346,617
	1,341,753	1,772,372

8 Creditors: amounts falling due within one year

	2020	2019
	£	£
Bank loans and overdrafts	52,000	52,000
Obligations under finance leases and hire purchase contracts	311,365	59,715
Trade creditors	806,161	1,240,425
Taxes and social security	433,523	387,900
Other creditors	58,425	12,666
Accruals	135,673	23,694
	1,797,147	1,776,400

9 Creditors: amounts falling due after more than one year

	2020	2019
	£	£
Bank loans	535,750	533,596
Obligations under finance leases and hire purchase contracts	473,467	511,690
	1,009,217	1,045,286

10 Deferred taxation

	2020	2019
	£	£
Accelerated capital allowances	68,036	45,025

	2020	2019
	£	£
Provision at start of year	45,025	45,025
Charged to the profit and loss account	23,011	-
Provision at end of year	68,036	45,025

11 Share capital

	2020	2019
	£	£
Allotted, called up and fully paid:		
1 Ordinary shares of £1 each	1	1

12 Loans to directors

	Brought Forward	Advance/ credit	Repaid	Carried Forward
	£	£	£	£
Mr John Christopher Higgins				
Loan	685,215	3,454	-	688,669
	685,215	3,454	-	688,669

13 Transactions with related parties

During the year, dividends of £200,000 were paid to the holding company, JH Holdings (Scotland) Limited.

14 Controlling party

JH Holdings (Scotland) Limited
Broadlees Industrial Estate
Chapelhall
Airdric
ML6 8RH

15 Average number of employees

During the year the average number of employees was 60 (2019: 63).

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