Company Registration No. SC195621 (Scotland)

JH CIVIL ENGINEERING LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2021

JH CIVIL ENGINEERING LIMITED
UNAUDITED ACCOUNTS
CONTENTS

	Page
Company information	3
Statement of financial position	4
Notes to the accounts	5

JH CIVIL ENGINEERING LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2021

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 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	4	3,485,945	2,508,057
Current assets			
Inventories		91,314	80,054
Debtors	5	1,133,632	1,341,753
Cash at bank and in hand		304,300	957,563
		1,529,246	2,379,370
Creditors: amounts falling due within one year	6	(1,398,173)	(1,797,147)
Net current assets		131,073	582,223
Total assets less current liabilities		3,617,018	3,090,280
Creditors: amounts falling due after more than one year	7	(1,348,164)	(1,009,217)
Provisions for liabilities			
Deferred tax	8	(88,873)	(68,036)
Net assets		2,179,981	2,013,027
Capital and reserves			
Called up share capital	9	1	1
Profit and loss account		2,179,980	2,013,026
Shareholders' funds		2,179,981	2,013,027

For the year ending 30 June 2021 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 11 February 2022 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 2020	1,194,450	3,209,416	461,071	4,864,937
Additions	386,523	644,830	253,149	1,284,502
Disposals	-	(60,125)	(16,500)	(76,625)
At 30 June 2021	1,580,973	3,794,121	697,720	6,072,814
Depreciation				
At 1 July 2020	-	2,071,379	285,501	2,356,880
Charge for the year	-	201,449	64,665	266,114
On disposals	-	(32,000)	(4,125)	(36,125)
At 30 June 2021	-	2,240,828	346,041	2,586,869
Net book value				
At 30 June 2021	1,580,973	1,553,293	351,679	3,485,945
At 30 June 2020	1,194,450	1,138,037	175,570	2,508,057

5 Debtors: amounts falling due within one year

	2021	2020
	£	£
Trade debtors	355,033	362,459
Accrued income and prepayments	15,900	22,024
Other debtors	762,699	957,270
	1,133,632	1,341,753

6 Creditors: amounts falling due within one year

	2021	2020
	£	£
Bank loans and overdrafts	77,000	52,000
VAT	213,372	433,191
Obligations under finance leases and hire purchase contracts	390,514	311,365
Trade creditors	627,903	806,161
Taxes and social security	39,248	332
Other creditors	-	58,425
Accruals	50,136	135,673
	1,398,173	1,797,147

7 Creditors: amounts falling due after more than one year

	2021	2020
	£	£
Bank loans	725,401	535,750
Obligations under finance leases and hire purchase contracts	622,763	473,467
	1,348,164	1,009,217

8 Deferred taxation

	2021	2020
	£	£
Accelerated capital allowances	88,873	68,036

	2021	2020
	£	£
Provision at start of year	68,036	45,025
Charged to the profit and loss account	20,837	23,011
Provision at end of year	88,873	68,036

9 Share capital

	2021	2020
	£	£
Allotted, called up and fully paid:		
1 Ordinary shares of £1 each	1	1

10 Loans to directors

	Brought Forward	Advance/ credit	Repaid	Carried Forward
	£	£	£	£
Mr John Christopher Higgins				
Loan	688,669	-	9,749	678,920
	688,669	-	9,749	678,920

11 Transactions with related parties

During the year, dividends of £150,000 were paid to the holding company, JH Holdings (Scotland) Limited.

12 Controlling party

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

13 Average number of employees

During the year the average number of employees was 60 (2020: 60).

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.