

COMPANY REGISTRATION NUMBER: SC537995

TNH Civil Engineering Limited
Filleted Unaudited Financial Statements
For the period ended
30 June 2017

TNH Civil Engineering Limited

Financial Statements

Period from 15 June 2016 to 30 June 2017

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TNH Civil Engineering Limited

Officers and Professional Advisers

The board of directors

Mr T N Hall

Mrs J Hall

Registered office

12 Millfield Meadows

Erskine

Renfrewshire

Scotland

PA8 6HQ

Accountants

Stranville John

Chartered Certified Accountants

First Floor

80 High Street

Johnstone

Renfrewshire

PA5 8SP

Bankers

Clydesdale Bank plc

1 Causeyside Street

Paisley

Renfrewshire

PA1 1BH

TNH Civil Engineering Limited

Statement of Financial Position

30 June 2017

			30 Jun 17
	Note	£	£
Fixed assets			
Tangible assets	6		817
Current assets			
Debtors	7	6,399	
Cash at bank and in hand		7,484	

		13,883	
Creditors: amounts falling due within one year	8	14,597	

Net current liabilities			714

Total assets less current liabilities			103

Net assets			103

Capital and reserves			
Called up share capital	9		100
Profit and loss account			3

Shareholder funds			103

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

For the period ending 30 June 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The member has not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476 ;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

TNH Civil Engineering Limited

Statement of Financial Position *(continued)*

30 June 2017

These financial statements were approved by the board of directors and authorised for issue on 18 December 2017
, and are signed on behalf of the board by:

Mr T N Hall

Director

Company registration number: SC537995

TNH Civil Engineering Limited

Notes to the Financial Statements

Period from 15 June 2016 to 30 June 2017

1. General information

The company is a private company limited by shares, registered in Scotland. The address of the registered office is 12 Millfield Meadows, Erskine, Renfrewshire, PA8 6HQ, Scotland.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on a going concern basis, under the historical cost basis, as modified by the revaluation of certain financial assets and liabilities, measured at fair value through profit or loss. The financial statements have been prepared on a going concern basis, under the historical cost basis, as modified by the revaluation of certain financial assets and liabilities, measured at fair value through profit or loss. The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

In the opinion of the directors, the company has adequate resources to continue in operational existence for the foreseeable future, with their support and that of short term creditors.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions which affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events, which are believed to be reasonable under the circumstances.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for services rendered, stated net of discounts and Value Added Tax. When the outcome of a transaction involving the rendering of services can be reliably estimated, revenue from the rendering of services is measured by reference to the stage of completion of the service transaction at the end of the reporting period. When the outcome of a transaction involving the rendering of services cannot be reliably estimated, revenue is recognised only to the extent that expenses recognised are recoverable.

Income tax

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively. Current tax, which is recognised on taxable profit for the current and past periods, is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date. Deferred tax is recognised in respect of all material timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured, on an undiscounted basis, using the tax rates and laws that have been enacted or substantively enacted by the reporting date which are expected to apply to the reversal of the timing difference.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures and equipment	-	25% reducing balance
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Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Debt instruments are subsequently measured at amortised cost. Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship. Financial assets measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately. All equity instruments, regardless of significance, and other financial assets that are individually significant, are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics. Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset which exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Employee numbers

The average number of persons employed by the company during the period amounted to 2 .

5. Dividends

Dividends paid during the period (excluding those for which a liability existed at the end of the prior period):

	30 Jun 17
	£
Ordinary shares of £1 each	39,920

6. Tangible assets

	Fixtures and equipment		Total
	£		£
Cost			
At 15 June 2016	—	—	
Additions	923	923	
	----	----	
At 30 June 2017	923	923	
	----	----	
Depreciation			
At 15 June 2016	—	—	
Charge for the period	106	106	
	----	----	
At 30 June 2017	106	106	
	----	----	
Carrying amount			
At 30 June 2017	817	817	
	----	----	

7. Debtors

	30 Jun 17
	£
Other debtors	6,399

8. Creditors: amounts falling due within one year

	30 Jun 17
	£
Corporation tax	9,920
Social security and other taxes	3,814
Other creditors	863

	14,597

9. Called up share capital**Issued, called up and fully paid**

	30 Jun 17	
	No.	£
Ordinary shares of £ 1 each	100	100
	----	----
Share movements		
	No.	£
Ordinary		
At 15 June 2016	—	—
Issue of shares	100	100
	----	----
At 30 June 2017	100	100
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10. Directors' advances, credits and guarantees

As at 30 June 2017, the company had advanced a total sum of £5,155 to the directors, Mr T N Hall and Mrs J Hall .
No interest is charged on these unsecured loans which are repayable on demand.

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.