

REGISTERED NUMBER: SC537995

TNH CIVIL ENGINEERING LTD
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018



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FOR THE YEAR ENDED 30 JUNE 2018**

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BALANCE SHEET
30 JUNE 2018

		2018	2017
	Notes	£	£
FIXED ASSETS			
Tangible assets	4	1,087	817
CURRENT ASSETS			
Debtors	5	17,566	6,399
Cash at bank		2,136	7,484
		<u>19,702</u>	<u>13,883</u>
CREDITORS			
Amounts falling due within one year	6	<u>20,594</u>	<u>14,597</u>
NET CURRENT LIABILITIES		<u>(892)</u>	<u>(714)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>195</u>	<u>103</u>
CAPITAL AND RESERVES			
Called up share capital		100	100
Retained earnings		95	3
		<u>195</u>	<u>103</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2018 in accordance with Section 476 of the Companies Act 2006.

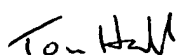
The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Profit and loss account has not been delivered.

The financial statements were approved by the Board of Directors on 25 March 2019 and were signed on its behalf by:



T N Hall - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018**

1. STATUTORY INFORMATION

The company is a private company limited by shares, registered in Scotland. The address of the registered office is 12 Minefield Meadows, Erlking, Renfrewshire, PAC 6HQ.

The presentation currency of the financial statements is Sterling (£).

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of the Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. There were no material departures from this standard. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover represents the total invoice value, excluding value added tax, of amounts receivable for goods supplied and services rendered during the year. The company's policy is to recognise income in the period to which it relates.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 25% on reducing balance

Tangible fixed assets are included at cost less depreciation and impairment.

Financial instruments

The company only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recorded at transaction value and subsequently measured at their settlement value.

Taxation

Taxation represents the sum of tax currently payable and deferred tax. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. However, 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 taxation is measured on a non-discounted basis at the tax rates that are expected to apply in the periods in which the timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

With the exception of changes arising on the initial recognition of a business combination, the tax expense is presented either in profit or loss, other comprehensive income or statement of changes in equity depending on the transaction that resulted in the tax expense.

Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2017 - 1).

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2018

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 July 2017	923
Additions	484
At 30 June 2018	<u>1,407</u>
DEPRECIATION	
At 1 July 2017	106
Charge for year	214
At 30 June 2018	<u>320</u>
NET BOOK VALUE	
At 30 June 2018	<u>1,087</u>
At 30 June 2017	<u>817</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Other debtors	<u>17,566</u>	<u>6,399</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Taxation and social security	19,023	13,734
Other creditors	<u>1,571</u>	<u>863</u>
	<u>20,594</u>	<u>14,597</u>

7. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 30 June 2018 and 30 June 2017:

	2018 £	2017 £
T N Hall		
Balance outstanding at start of year	5,155	-
Amounts advanced	71,566	50,804
Amounts repaid	(60,636)	(45,649)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>16,085</u>	<u>5,155</u>

Interest has been provided at HMRC official rates. The loan is unsecured and no repayment terms have been established.