DJE Site Engineering Ltd

Unaudited filleted financial statements

30 April 2018

Company registration number: 05772939

DJE Site Engineering Ltd

Contents

DJE Site Engineering Ltd

Directors and other information

Director	D. Lightowler
Secretary	L. J. Lightowler
Company number	05772939
Registered office	1 Victoria Court Bank Square Morley Leeds LS27 9SE
Accountants	Novis & Co. 1 Victoria Court Bank Square Morley Leeds LS27 9SE
Bankers	Santander Bank Plc 51-55 Carlton Street Castleford WF10 1AN

DJE Site Engineering Ltd

Chartered accountants report to the director on the preparation of the unaudited statutory financial statements of DJE Site Engineering Ltd
Year ended 30 April 2018

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of DJE Site Engineering Ltd for the year ended 30 April 2018 which comprise the statement of financial position and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at http://www.icaew.com/en/members/regulations-standards-and-guidance/.

This report is made solely to the director of DJE Site Engineering Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of DJE Site Engineering Ltd and state those matters that we have agreed to state to them, as a body, in this report in accordance with the ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than DJE Site Engineering Ltd and its director as a body for our work or for this report.

It is your duty to ensure that DJE Site Engineering Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of DJE Site Engineering Ltd. You consider that DJE Site Engineering Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of DJE Site Engineering Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Novis & Co.

Novis & Co.
Chartered Accountants

1 Victoria Court
Bank Square
Morley
Leeds
LS27 9SE

14 September 2018

DJE Site Engineering Ltd

Statement of financial position
30 April 2018

	Note	2018 £	2018 £	2017 £	2017 £
Fixed assets					
Tangible assets	5	23,566		27,871	
			23,566		27,871
Current assets					
Debtors	6	3,692		5,341	
Cash at bank and in hand		12,713		4,480	
		16,405		9,821	
Creditors: amounts falling due within one year	7	(20,968)		(14,157)	
Net current liabilities			(4,563)		(4,336)
Total assets less current liabilities			19,003		23,535
Creditors: amounts falling due after more than one year	8		(18,541)		(22,879)
Net assets			462		656
Capital and reserves					
Called up share capital	9		100		100
Profit and loss account			362		556
Shareholders funds			462		656

For the year ending 30 April 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:
- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The director acknowledges their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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 income statement has not been delivered.

The notes on pages 5 to 8 form part of these financial statements.

DJE Site Engineering Ltd

Statement of financial position (continued)
30 April 2018

These financial statements were approved by the board of directors and authorised for issue on 14 September 2018, and are signed on behalf of the board by:

D. Lightowler
Director

Company registration number: 05772939

The notes on pages 5 to 8 form part of these financial statements.

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is 1 Victoria Court, Bank Square, Morley, Leeds, LS27 9SE.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax 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 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 using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Tangible assets

Tangible assets are initially recorded at cost, and are 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 capital and reserves, 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 capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves 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 residual value, over the useful economic life of that asset as follows:

Plant and machinery	-	33%	reducing balance
Motor vehicles	-	20%	reducing balance

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Financial instruments

A financial asset or a financial liability is recognised only when the company 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.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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 that are 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.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets or 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 that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Pension plans

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

4. Employee numbers

The average number of persons employed by the company during the year amounted to 1 (2017: 1).

5. Tangible assets

	Plant and machinery	Motor vehicles	**Total**
	£	£	**£**
Cost			
At 1 May 2017	1,184	27,960	29,144
Additions	1,958	-	1,958
At 30 April 2018	3,142	27,960	31,102
Depreciation			
At 1 May 2017	843	430	1,273
Charge for the year	757	5,506	6,263
At 30 April 2018	1,600	5,936	7,536
Carrying amount			
At 30 April 2018	1,542	22,024	23,566
At 30 April 2017	341	27,530	27,871

6. Debtors

	2018	2017
	£	£
Trade debtors	2,400	2,160
Other debtors	1,292	3,181
	3,692	5,341

7. Creditors: amounts falling due within one year

	2018	2017
	£	£
Corporation tax	9,867	8,916
Social security and other taxes	4,795	120
Other creditors	6,306	5,121
	20,968	14,157

8. Creditors: amounts falling due after more than one year

	2018	2017
	£	£
Other creditors	18,541	22,879

9. Called up share capital

Issued, called up and fully paid

	2018		2017	
	No	£	No	£
Ordinary shares of £ 1.00 each	100	100	100	100

10. Related party transactions

During the year the company entered into the following transactions with related parties:

	Balance owed by/(owed to)	
	2018	2017
	£	£
D. Lightowler	725	1,786