

**Abbreviated Unaudited Accounts for the Year Ended 30 April 2016**

**for**

**C.S. SIMMONS ENGINEERING LIMITED**

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for the year ended 30 April 2016**

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**C.S. SIMMONS ENGINEERING LIMITED**

**Company Information  
for the year ended 30 April 2016**

**DIRECTORS:**

C S Simmons  
U P Simmons  
M Simmons

**SECRETARY:**

C S Simmons

**REGISTERED OFFICE:**

Mill Road Trading Estate  
Radstock  
Bath  
BA3 5TX

**REGISTERED NUMBER:**

01253963 (England and Wales)

**ACCOUNTANTS:**

Richardson Swift  
Chartered Accountants  
11 Laura Place  
Bath  
BA2 4BL

**Chartered Accountants' Report to the Board of Directors  
on the Unaudited Financial Statements of  
C.S. Simmons Engineering Limited**

**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages three to six) have been prepared.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of C.S. Simmons Engineering Limited for the year ended 30 April 2016 which comprise the Profit and Loss Account, the Balance Sheet and the 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 (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

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

It is your duty to ensure that C.S. Simmons Engineering Limited 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 loss of C.S. Simmons Engineering Limited. You consider that C.S. Simmons Engineering Limited 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 C.S. Simmons Engineering Limited. 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.

Richardson Swift  
Chartered Accountants  
11 Laura Place  
Bath  
BA2 4BL

25 January 2017

**Abbreviated Balance Sheet**  
**30 April 2016**

	Notes	2016 £	£	2015 £	£
<b>FIXED ASSETS</b>					
Tangible assets	2		300,698		339,362
<b>CURRENT ASSETS</b>					
Stocks		16,500		16,500	
Debtors		92,655		180,288	
Cash at bank and in hand		<u>269,223</u>		<u>242,509</u>	
		378,378		439,297	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>92,557</u>		<u>137,354</u>	
<b>NET CURRENT ASSETS</b>			<u>285,821</u>		<u>301,943</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			586,519		641,305
<b>CREDITORS</b>					
Amounts falling due after more than one year			(38,924)		(61,730)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(37,424)</u>		<u>(43,640)</u>
<b>NET ASSETS</b>			<u>510,171</u>		<u>535,935</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	3		2		2
Profit and loss account			<u>510,169</u>		<u>535,933</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>510,171</u>		<u>535,935</u>

The notes form part of these abbreviated accounts

**Abbreviated Balance Sheet - continued  
30 April 2016**

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2016 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) 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.
- (b)

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 23 January 2017 and were signed on its behalf by:

C S Simmons - Director

**Notes to the Abbreviated Accounts  
for the year ended 30 April 2016**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

**Turnover**

Turnover represents net invoiced sales of goods and services, excluding value added tax. Recognised when services have been rendered.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

An assessment of the net realisable value of the property at market value has been undertaken. On the basis that the property will be well maintained and such repair costs will be charged to the profit and loss account, it is the view of the directors that the net book value is less than market value. A formal valuation is being sought for inclusion in the accounts going forward. Depreciation is charged on freehold property (excluding land) on the market value less the estimated residual value over 50 years. On the basis of the above no charge is deemed necessary. An impairment review is carried out on an annual basis to assess whether the market value of the property is at least as much as the carrying value in the accounts. A provision is made for any permanent fall in value.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

**Notes to the Abbreviated Accounts - continued  
for the year ended 30 April 2016**

**2. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 May 2015	1,066,059
Additions	4,166
At 30 April 2016	<u>1,070,225</u>
<b>DEPRECIATION</b>	
At 1 May 2015	726,697
Charge for year	42,830
At 30 April 2016	<u>769,527</u>
<b>NET BOOK VALUE</b>	
At 30 April 2016	<u>300,698</u>
At 30 April 2015	<u>339,362</u>

**3. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016 £	2015 £
2	Ordinary	£1	<u>2</u>	<u>2</u>

**4. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to directors subsisted during the years ended 30 April 2016 and 30 April 2015:

	2016 £	2015 £
<b>C S Simmons and U P Simmons</b>		
Balance outstanding at start of year	14,215	13,001
Amounts advanced	11,262	25,630
Amounts repaid	(24,449)	(24,416)
Balance outstanding at end of year	<u>1,028</u>	<u>14,215</u>

During the year, dividends of £24,000 (2015: £24,000) were paid to the directors.

**5. ULTIMATE CONTROLLING PARTY**

The controlling parties are C S and U P Simmons, who each own 50% of the share capital.

**6. PENSION COSTS**

The company operates a defined contribution pension scheme in respect of a director. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £7,200 (2015: £7,200).



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.