

Registered Number: 02696865

England and Wales

Tunnel Engineering Services (U.K.) Ltd.

Unaudited Abbreviated Report and Financial Statements

For the year ended 31 May 2016

Tunnel Engineering Services (U.K.) Ltd.
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Tunnel Engineering Services (U.K.) Ltd.

Accountant's Report
For the year ended 31 May 2016

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 May 2016 and you consider that the company is exempt from an audit under the Companies Act 2006.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

BKPS Ltd Incorporating Sue Owen Accountants
14a Regent Road
Altrincham
Cheshire
WA14 1RP

Tunnel Engineering Services (U.K.) Ltd.
Abbreviated Balance Sheet
As at 31 May 2016

	Notes	2016 £	2015 £
Fixed assets			
Tangible assets	2	73,602	112,599
		73,602	112,599
Current assets			
Stocks		789,366	520,651
Debtors	3	153,740	394,751
Cash at bank and in hand		672,478	1,282,396
		1,615,584	2,197,798
Creditors: amounts falling due within one year		(367,923)	(1,212,665)
Net current assets		1,247,661	985,133
Total assets less current liabilities		1,321,263	1,097,732
Net assets		1,321,263	1,097,732
Capital and reserves			
Called up share capital	4	99	99
Share premium account		934	934
Profit and loss account		1,320,230	1,096,699
Shareholders funds		1,321,263	1,097,732

For the year ended 31 May 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director responsibilities: 1) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;

2) The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Signed on behalf of the board of directors

Mr Geoffrey Clarke Director

Date approved by the board: 10 August 2016

Tunnel Engineering Services (U.K.) Ltd.
Notes to the Abbreviated Financial Statements
For the year ended 31 May 2016

1 Accounting Policies

Basis of accounting

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

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Operating lease rentals

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

Finance lease and hire purchase charges

The finance element of the rental payment is charged to the profit and loss account on a method giving a constant rate of return on the balance outstanding.

Pension Costs

The company operates a defined contribution pension scheme for the benefit of its directors/and employees. Contributions payable are charged to the profit and loss account in the period in which they are payable.

Dividends

Proposed dividends are only included as liabilities in the financial statements when their payment has been approved by the shareholders prior to the balance sheet date.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and Machinery	25% Reducing balance
Equipment	33% Straight line
Motor Vehicles	25% Reducing balance
Fixtures and Fittings	25% Reducing balance

Assets on finance lease and hire purchase

Assets held under finance lease or hire purchase contracts i.e. those contracts where substantially all the risks and rewards of ownership have passed to the company, are included in the appropriate category of tangible fixed assets and depreciated over the shorter of the lease term and their estimated expected useful lives.

Future obligations under such contracts are included in creditors net of the finance charge allocated to future periods.

Stocks and work in progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Tunnel Engineering Services (U.K.) Ltd.
Notes to the Abbreviated Financial Statements
For the year ended 31 May 2016

2 Tangible fixed assets

	Tangible fixed assets
Cost or valuation	£
At 01 June 2015	377,752
Disposals	(49,987)
At 31 May 2016	327,765
Depreciation	
At 01 June 2015	265,153
Disposals	(37,541)
Charge for year	26,551
At 31 May 2016	254,163
Net book values	
At 31 May 2016	73,602
At 31 May 2015	112,599

3 Debtors:

Debtors include an amount of £0 (2015: £234000) falling due after more than one year

4 Share capital

	2016	2015
Allotted called up and fully paid	£	£
99 Class A shares of £1.00 each	99	99
	99	99

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.