

**UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021
FOR
PJA CIVIL ENGINEERING LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 31 March 2021**

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4

PJA CIVIL ENGINEERING LIMITED

COMPANY INFORMATION
for the year ended 31 March 2021

DIRECTORS:

A P Catmur
P Jones
Mrs F M Jones
N S Millington
M Nettleton

REGISTERED OFFICE:

Seven House
18 High Street
Longbridge
Birmingham
West Midlands
B31 2UQ

REGISTERED NUMBER:

10412152 (England and Wales)

ACCOUNTANTS:

LDP Luckmans
1110 Elliott Court
Coventry Business Park
Herald Avenue
Coventry
West Midlands
CV5 6UB

BALANCE SHEET
31 March 2021

		2021	2020
	Notes	£	as restated £
FIXED ASSETS			
Tangible assets	4	71,166	30,456
CURRENT ASSETS			
Stocks		278,503	172,124
Debtors	5	1,114,263	1,292,819
Cash at bank		<u>187,887</u>	<u>369,890</u>
		1,580,653	1,834,833
CREDITORS			
Amounts falling due within one year	6	<u>969,920</u>	<u>1,075,853</u>
NET CURRENT ASSETS		610,733	758,980
TOTAL ASSETS LESS CURRENT LIABILITIES		681,899	789,436
PROVISIONS FOR LIABILITIES		<u>13,522</u>	<u>3,877</u>
NET ASSETS		<u>668,377</u>	<u>785,559</u>
CAPITAL AND RESERVES			
Called up share capital	7	10,000	10,000
Retained earnings		<u>658,377</u>	<u>775,559</u>
SHAREHOLDERS' FUNDS		<u>668,377</u>	<u>785,559</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 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.

BALANCE SHEET - continued
31 March 2021

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 18 November 2021 and were signed on its behalf by:

N S Millington - Director

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2021**

1. STATUTORY INFORMATION

PJA Civil Engineering Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of consideration receivable for services performed in the period, net of discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Fixtures and fittings - 25% on reducing balance

Work in progress

Work in progress represents the sales value of unbilled services performed at year end.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

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 profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 37 (2020 - 24) .

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2021

4. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2020	55,541
Additions	50,374
At 31 March 2021	<u>105,915</u>
DEPRECIATION	
At 1 April 2020	25,085
Charge for year	9,664
At 31 March 2021	<u>34,749</u>
NET BOOK VALUE	
At 31 March 2021	<u>71,166</u>
At 31 March 2020	<u>30,456</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 as restated £
Trade debtors	825,621	1,087,149
Amounts owed by group undertakings	52,314	29,615
Other debtors	29,506	10,000
Tax	89,722	56,883
Prepayments	117,100	109,172
	<u>1,114,263</u>	<u>1,292,819</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 as restated £
Trade creditors	198,356	668,822
Amounts owed to group undertakings	490,196	31,433
Tax	-	84
Social security and other taxes	54,028	36,403
VAT	145,359	94,637
Other creditors	20,928	11,111
Directors' loan accounts	10,000	29,529
Accruals and deferred income	51,053	203,834
	<u>969,920</u>	<u>1,075,853</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2021

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2021	2020 as restated
			£	£
10,000	Ordinary	£1	<u>10,000</u>	<u>10,000</u>

8. OTHER FINANCIAL COMMITMENTS

The total amount of financial commitments at 31st March 2021 is £296,881

9. RELATED PARTY DISCLOSURES

During the year, the company had purchases of £91,325 (2020: £2,789) and made sales of £185,309 (2020: £125,881) with Phil Jones Associates Limited, a company in the same group of which this company is owned 70%.

During the year, the company also paid overhead allocation recharges of £563,563 (2020: £545,050) and charged for recharges of £57,321 (2020: £185,832) with Phil Jones Associates Limited.

10. ULTIMATE CONTROLLING PARTY

The company is a 70% owned subsidiary of PJA Holdings Limited.

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.