

**PERFORMANCE CIVILS LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2017**

PERFORMANCE CIVILS LTD
UNAUDITED ACCOUNTS
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PERFORMANCE CIVILS LTD
STATEMENT OF FINANCIAL POSITION
AS AT 30 APRIL 2017

	Notes	2017 £	2016 £
Fixed assets			
Tangible assets	<u>4</u>	23,414	26,583
Current assets			
Debtors	5	63,241	54,859
Cash at bank and in hand		31,868	12,038
		<u>95,109</u>	<u>66,897</u>
Creditors: amounts falling due within one year	<u>6</u>	(80,299)	(78,047)
Net current assets/(liabilities)		<u>14,810</u>	<u>(11,150)</u>
Total assets less current liabilities		38,224	15,433
Creditors: amounts falling due after more than one year	<u>7</u>	(6,634)	(8,807)
Provisions for liabilities			
Deferred tax	<u>8</u>	(4,683)	(5,317)
Net assets		<u>26,907</u>	<u>1,309</u>
Capital and reserves			
Called up share capital	<u>9</u>	1	1
Profit and loss account		26,906	1,308
Shareholders' funds		<u>26,907</u>	<u>1,309</u>

For the year ending 30 April 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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 and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

Approved by the Board on 30 January 2018.

Mark Jones
Director

Company Registration No. 9552429

PERFORMANCE CIVILS LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2017

1 Statutory information

Performance Civils Ltd is a private company, limited by shares, registered in England and Wales, registration number 9552429. The registered office is 43 Lamberton Drive, Brymbo, Wrexham, LL11 5FN.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

These financial statements for the year ended 30 April 2017 are the first financial statements that comply with FRS 102 Section 1A Small Entities. The date of transition is 21 April 2015.

The transition to FRS 102 Section 1A Small Entities has resulted in a small number of changes in accounting policies to those used previously.

The nature of these changes and their impact on opening equity and profit for the comparative period are explained in the notes below.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Turnover

Turnover represents the value, net of VAT and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Tangible fixed assets policy

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	15% Reducing balance basis
Motor vehicles	25% Reducing balance basis
Computer equipment	33% Straight line basis

Deferred taxation

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Leased assets

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profit on a straight line basis over the lease term.

Assets held under finance leases and hire purchase contracts are capitalised and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability. The interest element of rental obligations is charged to the profit and loss account over the period of the lease at a constant proportion of the outstanding balance of capital repayments.

PERFORMANCE CIVILS LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2017

4 Tangible fixed assets

	Plant & machinery	Motor vehicles	Computer equipment	Total
	£	£	£	£
Cost or valuation	At cost	At cost	At cost	
At 1 May 2016	8,084	23,069	886	32,039
Additions	3,442	-	-	3,442
At 30 April 2017	11,526	23,069	886	35,481
Depreciation				
At 1 May 2016	910	4,325	221	5,456
Charge for the year	1,592	4,686	333	6,611
At 30 April 2017	2,502	9,011	554	12,067
Net book value				
At 30 April 2017	9,024	14,058	332	23,414
At 30 April 2016	7,174	18,744	665	26,583

5 Debtors

	2017	2016
	£	£
Trade debtors	11,827	21,747
Other debtors	51,414	33,112
	63,241	54,859

6 Creditors: amounts falling due within one year

	2017	2016
	£	£
Obligations under finance leases and hire purchase contracts	2,458	2,458
Trade creditors	8,999	32,388
Taxes and social security	37,845	26,141
Other creditors	6,000	3,000
Loans from directors	24,997	14,060
	80,299	78,047

7 Creditors: amounts falling due after more than one year

	2017	2016
	£	£
Obligations under finance leases and hire purchase contracts	6,634	8,807

8 Deferred taxation

	2017	2016
	£	£
Accelerated capital allowances	4,683	5,317

PERFORMANCE CIVILS LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2017

	2017	2016
	£	£
Provision at start of year	5,317	-
(Credited)/charged to the profit and loss account	(634)	5,317
Provision at end of year	<u>4,683</u>	<u>5,317</u>

9 Share capital

	2017	2016
	£	£
Allotted, called up and fully paid:		
1 Ordinary shares of £1 each	<u>1</u>	<u>1</u>

10 Average number of employees

During the year the average number of employees was 1 (2016: 2).

