

Company Registration No. 03549182 (England and Wales)

**GAVIN TURNER SITE ENGINEERING LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**  
**PAGES FOR FILING WITH REGISTRAR**

# GAVIN TURNER SITE ENGINEERING LIMITED

## COMPANY INFORMATION

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<b>Director</b>	Mr G J Turner
<b>Secretary</b>	Mrs J Turner
<b>Company number</b>	03549182
<b>Registered office</b>	18 Miller Street Droitwich Worcestershire WR9 8HL
<b>Accountants</b>	Ormerod Rutter Limited The Oakley Kidderminster Road Droitwich Worcestershire WR9 9AY
<b>Bankers</b>	Starling Bank Limited 3rd Floor 2 Finsbury Avenue London EC2M 2PP

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# **GAVIN TURNER SITE ENGINEERING LIMITED**

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## **GAVIN TURNER SITE ENGINEERING LIMITED**

### **ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF GAVIN TURNER SITE ENGINEERING LIMITED FOR THE YEAR ENDED 31 MARCH 2022**

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In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Gavin Turner Site Engineering Limited for the year ended 31 March 2022 which comprise, 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 at <http://www.icaew.com/en/members/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of Gavin Turner Site 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 Gavin Turner Site Engineering Limited and state those matters that we have agreed to state to the Board of Directors of Gavin Turner Site Engineering Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Gavin Turner Site Engineering Limited and its Board of Directors as a body, for our work or for this report.

It is your duty to ensure that Gavin Turner Site 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 profit of Gavin Turner Site Engineering Limited. You consider that Gavin Turner Site 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 Gavin Turner Site 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.

**Ormerod Rutter Limited**

13 October 2022

**Chartered Accountants**

The Oakley  
Kidderminster Road  
Droitwich  
Worcestershire  
WR9 9AY

# GAVIN TURNER SITE ENGINEERING LIMITED

## BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	4		6,683		7,892
<b>Current assets</b>					
Debtors	5	6,144		5,736	
Cash at bank and in hand		9,394		5,578	
		<u>15,538</u>		<u>11,314</u>	
<b>Creditors: amounts falling due within one year</b>	6	<u>(12,232)</u>		<u>(10,286)</u>	
<b>Net current assets</b>			<u>3,306</u>		<u>1,028</u>
<b>Total assets less current liabilities</b>			<u>9,989</u>		<u>8,920</u>
<b>Creditors: amounts falling due after more than one year</b>	7		(4,869)		(6,434)
<b>Provisions for liabilities</b>	9		<u>(1,270)</u>		<u>(1,455)</u>
<b>Net assets</b>			<u><u>3,850</u></u>		<u><u>1,031</u></u>
<b>Capital and reserves</b>					
Called up share capital	10		1		1
Profit and loss reserves			<u>3,849</u>		<u>1,030</u>
<b>Total equity</b>			<u><u>3,850</u></u>		<u><u>1,031</u></u>

The director of the company has elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

## **GAVIN TURNER SITE ENGINEERING LIMITED**

### **BALANCE SHEET (CONTINUED)**

***AS AT 31 MARCH 2022***

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The financial statements were approved and signed by the director and authorised for issue on 13 October 2022.

Mr G J Turner  
**Director**

**Company Registration No. 03549182**

# GAVIN TURNER SITE ENGINEERING LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH 2022**

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### **1 Accounting policies**

#### **Company information**

Gavin Turner Site Engineering Limited is a private company limited by shares incorporated in England and Wales. The registered office is 18 Miller Street, Droitwich, Worcestershire, WR9 8HL.

#### **1.1 Accounting convention**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### **1.2 Turnover**

Turnover is recognised at the fair value of the consideration received or receivable for services provided in the normal course of business, and is shown net of VAT.

Revenue from the provision of services is recognised by reference to the stage of completion, when the costs incurred and costs to complete can be estimated reliably.

#### **1.3 Intangible fixed assets other than goodwill**

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Software	33% on cost
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#### **1.4 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery	20% on reducing balance
Computer equipment	25% on reducing balance

#### **1.5 Taxation**

The tax expense represents the sum of the tax currently payable and deferred tax.

# **GAVIN TURNER SITE ENGINEERING LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2022**

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### **1 Accounting policies**

**(Continued)**

#### ***Current tax***

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

#### ***Deferred tax***

Deferred tax liabilities are generally recognised for all timing differences and 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. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the profit and loss account, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

### **1.6 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

### **1.7 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### **1.8 Government grants**

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

Government grants relating to turnover are recognised as income over the periods when the related costs are incurred. Grants relating to an asset are recognised in income systematically over the asset's expected useful life. If part of such a grant is deferred it is recognised as deferred income rather than being deducted from the asset's carrying amount.

## **2 Employees**

The average monthly number of persons (including directors) employed by the company during the year was 1 (2021 - 1).



# GAVIN TURNER SITE ENGINEERING LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 3 Intangible fixed assets

	Software £
<b>Cost</b>	
At 1 April 2021 and 31 March 2022	2,223
<b>Amortisation and impairment</b>	
At 1 April 2021 and 31 March 2022	2,223
<b>Carrying amount</b>	
At 31 March 2022	-
At 31 March 2021	-

### 4 Tangible fixed assets

	Plant and machinery £	Computer equipment £	Total £
<b>Cost</b>			
At 1 April 2021	7,188	7,564	14,752
Additions	707	-	707
At 31 March 2022	7,895	7,564	15,459
<b>Depreciation and impairment</b>			
At 1 April 2021	3,209	3,651	6,860
Depreciation charged in the year	938	978	1,916
At 31 March 2022	4,147	4,629	8,776
<b>Carrying amount</b>			
At 31 March 2022	3,748	2,935	6,683
At 31 March 2021	3,979	3,913	7,892

### 5 Debtors

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
Trade debtors	5,961	5,544
Other debtors	183	192
	6,144	5,736

# GAVIN TURNER SITE ENGINEERING LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 6 Creditors: amounts falling due within one year

	2022 £	2021 £
Bank loans and overdrafts	1,506	1,066
Taxation and social security	8,145	7,586
Other creditors	2,581	1,634
	<u>12,232</u>	<u>10,286</u>

### 7 Creditors: amounts falling due after more than one year

	2022 £	2021 £
Bank loans and overdrafts	4,869	6,434
	<u>4,869</u>	<u>6,434</u>

### 8 Secured debts

The following secured debts are included within creditors:

	2022 £	2021 £
Bank loans	6,375	7,500
	<u>6,375</u>	<u>7,500</u>

Bank loans are secured by way of a government-backed guarantee.

### 9 Provisions for liabilities

	2022 £	2021 £
Deferred tax liabilities	1,270	1,455
	<u>1,270</u>	<u>1,455</u>

### 10 Called up share capital

	2022 £	2021 £
<b>Ordinary share capital</b>		
<b>Issued and fully paid</b>		
1 Ordinary of £1 each	1	1
	<u>1</u>	<u>1</u>

### 11 Ultimate controlling party

The ultimate controlling party is Mr G J Turner.

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.