

Company Registration No. 03818831 (England and Wales)

**A. AND J. GEOTECHNICAL SERVICES LIMITED**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2018**

WEDNESDAY



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09/01/2019  
COMPANIES HOUSE

# A. AND J. GEOTECHNICAL SERVICES LIMITED

## COMPANY INFORMATION

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<b>Director</b>	K Hague	(Appointed 19 October 2017)
<b>Company number</b>	03818831	
<b>Registered office</b>	Hawton Lane Balderton Newark Nottinghamshire NG24 3BU	
<b>Auditor</b>	Newton & Garner Limited Chartered Accountants Building 2, 30 Friern Park North Finchley London N12 9DA	

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# A. AND J. GEOTECHNICAL SERVICES LIMITED

## CONTENTS

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	<b>Page</b>
Strategic report	1
Director's report	2 - 3
Independent auditor's report	4 - 5
Statement of comprehensive income	6
Balance sheet	7
Statement of changes in equity	8
Statement of cash flows	9
Notes to the financial statements	10 - 12

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# A. AND J. GEOTECHNICAL SERVICES LIMITED

## STRATEGIC REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2018

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The director presents the strategic report for the year ended 30 September 2018.

### Fair review of the business

The company ceased trading on 30th September 2016. All trade and assets have been transferred to the parent company.

### Principal risks and uncertainties

The directors continually monitor the risks that the Company faces. The approach to contact business is a manner which balances costs and risks while taking account of all its stakeholders and protecting the Company's performance and reputation by prudently managing the risks inherent in the business.

### Development and performance

No further trading is expected in this company.

### Key performance indicators

	2017 &	
	2018	
	£'000	
Shareholders funds	83.3	
	151.8	
On behalf of the board		

.....  
K Hague

Director

18/12/18  
.....

# **A. AND J. GEOTECHNICAL SERVICES LIMITED**

## **DIRECTOR'S REPORT**

### **FOR THE YEAR ENDED 30 SEPTEMBER 2018**

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The director presents his annual report and financial statements for the year ended 30 September 2018.

#### **Principal activities**

The company ceased trading on the 30th September 2016. All trade and assets have been transferred to the parent company.

#### **Director**

The director who held office during the year and up to the date of signature of the financial statements was as follows:

Christopher Primett  
K Hague

(Resigned 19 October 2017)  
(Appointed 19 October 2017)

#### **Results and dividends**

The results for the year are set out on page 6.

No ordinary dividends were paid. The director does not recommend payment of a final dividend.

#### **Auditor**

In accordance with the company's articles, a resolution proposing that Newton & Garner Limited be reappointed as auditor of the company will be put at a General Meeting.

#### **Statement of director's responsibilities**

The director is responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations.

Company law requires the director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the director must not approve the financial statements unless he is satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. He is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Statement of disclosure to auditor**

So far as each person who was a director at the date of approving this report is aware, there is no relevant audit information of which the company's auditor is unaware. Additionally, the directors individually have taken all the necessary steps that they ought to have taken as directors in order to make themselves aware of all relevant audit information and to establish that the company's auditor is aware of that information.

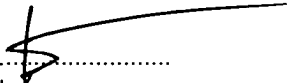
**A. AND J. GEOTECHNICAL SERVICES LIMITED**

**DIRECTOR'S REPORT (CONTINUED)**

**FOR THE YEAR ENDED 30 SEPTEMBER 2018**

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On behalf of the board

  
.....  
K Hague  
Director  
Date: 18/12/18

# A. AND J. GEOTECHNICAL SERVICES LIMITED

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF A. AND J. GEOTECHNICAL SERVICES LIMITED

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#### Opinion

We have audited the financial statements of A. AND J. GEOTECHNICAL SERVICES LIMITED (the 'company') for the year ended 30 September 2018 which comprise the statement of comprehensive income, the balance sheet, the statement of changes in equity, the statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 30 September 2018 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's *responsibilities for the audit of the financial statements* section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the director's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the director has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### Other information

The director is responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the strategic report and the director's report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the director's report have been prepared in accordance with applicable legal requirements.

# A. AND J. GEOTECHNICAL SERVICES LIMITED

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF A. AND J. GEOTECHNICAL SERVICES LIMITED

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#### Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report and the director's report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of director's remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

#### Responsibilities of director

As explained more fully in the director's responsibilities statement, the director is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the director is responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the director either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

#### Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



for and on behalf of Newton & Garner Limited

Chartered Accountants  
Statutory Auditor

20th December, 2018

Chartered Accountants  
Building 2, 30 Friern Park  
North Finchley  
London  
N12 9DA



# A. AND J. GEOTECHNICAL SERVICES LIMITED

## STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 SEPTEMBER 2018

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	Notes	2018 £	2017 £
Profit before taxation		-	-
Tax on profit		-	-
<b>Profit for the financial year</b>		<u>-</u>	<u>-</u>

The Profit And Loss Account has been prepared on the basis that all operations are continuing operations.

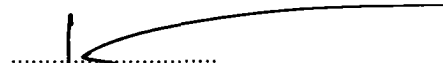
# A. AND J. GEOTECHNICAL SERVICES LIMITED

## BALANCE SHEET

AS AT 30 SEPTEMBER 2018

	Notes	2018 £	£	2017 £	£
<b>Current assets</b>					
Debtors	4	83,266		83,266	
<b>Net current assets</b>			<u>83,266</u>		<u>83,266</u>
<b>Capital and reserves</b>					
Called up share capital	5		100		100
Profit and loss reserves			<u>83,166</u>		<u>83,166</u>
<b>Total equity</b>			<u>83,266</u>		<u>83,266</u>

The financial statements were approved by the board of directors and authorised for issue on 18/12/18 and are signed on its behalf by:

  
K Hague  
Director

Company Registration No. 03818831

## A. AND J. GEOTECHNICAL SERVICES LIMITED

### STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 30 SEPTEMBER 2018

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	Share capital	Revaluation reserve	Profit and loss reserves	Total
	£	£	£	£
<b>Balance at 1 October 2016</b>	100	68,500	83,166	151,766
<b>Year ended 30 September 2017:</b>				
Profit and total comprehensive income for the year	-	-	-	-
Other movements	-	(68,500)	-	(68,500)
<b>Balance at 30 September 2017</b>	100	-	83,166	83,266
<b>Year ended 30 September 2018:</b>				
Profit and total comprehensive income for the year	-	-	-	-
<b>Balance at 30 September 2018</b>	100	-	83,166	83,266

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# A. AND J. GEOTECHNICAL SERVICES LIMITED

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 SEPTEMBER 2018

	Notes	2018 £	£	2017 £	£
<b>Cash flows from operating activities</b>					
Cash absorbed by operations	7		-	(193,106)	
Income taxes paid			-	(43,227)	
			<u>-</u>	<u>(236,333)</u>	
<b>Net cash outflow from operating activities</b>			-	(236,333)	
<b>Investing activities</b>					
Proceeds on disposal of tangible fixed assets		-	176,180		
		<u>-</u>	<u>176,180</u>		
<b>Net cash (used in)/generated from investing activities</b>			-	176,180	
<b>Financing activities</b>					
Payment of finance leases obligations		-	(3,490)		
		<u>-</u>	<u>(3,490)</u>		
<b>Net cash used in financing activities</b>			-	(3,490)	
<b>Net increase/(decrease) in cash and cash equivalents</b>			-	(63,643)	
Cash and cash equivalents at beginning of year			-	63,643	
			<u>-</u>	<u>63,643</u>	
<b>Cash and cash equivalents at end of year</b>			<u>-</u>	<u>-</u>	

# A. AND J. GEOTECHNICAL SERVICES LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2018

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### 1 Accounting policies

#### Company information

A. AND J. GEOTECHNICAL SERVICES LIMITED is a private company limited by shares incorporated in England and Wales. The registered office is Hawton Lane, Balderton, Newark, Nottinghamshire, NG24 3BU.

#### 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.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the director has a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the director continues to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 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 by equal instalments over the following periods:

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

#### 1.4 Cash at bank and in hand

Cash at bank and in hand are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### Other financial assets

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in profit or loss, except that investments in equity instruments that are not publicly traded and whose fair values cannot be measured reliably are measured at cost less impairment.

# A. AND J. GEOTECHNICAL SERVICES LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2018

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### 1 Accounting policies

(Continued)

#### ***Impairment of financial assets***

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

#### ***Derecognition of financial assets***

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

#### ***Other financial liabilities***

Derivatives, including interest rate swaps and forward foreign exchange contracts, are not basic financial instruments. Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value. Changes in the fair value of derivatives are recognised in profit or loss in finance costs or finance income as appropriate, unless hedge accounting is applied and the hedge is a cash flow hedge.

Debt instruments that do not meet the conditions in FRS 102 paragraph 11.9 are subsequently measured at fair value through profit or loss. Debt instruments may be designated as being measured at fair value through profit or loss to eliminate or reduce an accounting mismatch or if the instruments are measured and their performance evaluated on a fair value basis in accordance with a documented risk management or investment strategy.

#### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

### 1.5 Equity instruments

### 2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the director is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# A. AND J. GEOTECHNICAL SERVICES LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2018

<b>3</b>	<b>Financial instruments</b>	<b>2018</b>	<b>2017</b>
		£	£
	<b>Carrying amount of financial assets</b>		
	Debt instruments measured at amortised cost	83,266	83,266
		<u>83,266</u>	<u>83,266</u>
<b>4</b>	<b>Debtors</b>	<b>2018</b>	<b>2017</b>
		£	£
	<b>Amounts falling due within one year:</b>		
	Amounts owed by group undertakings	83,266	83,266
		<u>83,266</u>	<u>83,266</u>
<b>5</b>	<b>Share capital</b>	<b>2018</b>	<b>2017</b>
		£	£
	<b>Ordinary share capital</b>		
	<b>Issued and fully paid</b>		
	100 Ordinary shares of £1 each	100	100
		<u>100</u>	<u>100</u>
		<u>100</u>	<u>100</u>
<b>6</b>	<b>Controlling party</b>		
	The company is wholly owned subsidiary of Aarsleff Ground Engineering Limited.		
	The director regards Per Aarsleff A/S, incorporated in Denmark, as the company's ultimate holding company.		
<b>7</b>	<b>Cash generated from operations</b>	<b>2018</b>	<b>2017</b>
		£	£
	Profit for the year after tax	-	-
	<b>Movements in working capital:</b>		
	(Increase)/decrease in stocks	-	5,000
	(Increase)/decrease in debtors	-	64,111
	(Decrease) in creditors	-	(262,217)
	<b>Cash absorbed by operations</b>	<u>-</u>	<u>(193,106)</u>