

**Abbreviated Unaudited Accounts**  
**for the Period 29 October 2014 to 31 March 2015**  
**for**  
**BJB Builders Limited**

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**for the Period 29 October 2014 to 31 March 2015**

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# **BJB Builders Limited**

## **Company Information**

**for the Period 29 October 2014 to 31 March 2015**

**DIRECTORS:**

BJ Birnie  
Mrs L Birnie

**REGISTERED OFFICE:**

An Acaill  
Glassel  
Banchory  
Aberdeenshire  
AB31 4DB

**REGISTERED NUMBER:**

SC490013 (Scotland)

**ACCOUNTANTS:**

The Grant Considine Partnership  
Chartered Accountants  
46 High Street  
Banchory  
Aberdeenshire  
AB31 5SR

**Abbreviated Balance Sheet**  
**31 March 2015**

	Notes	£	£
<b>FIXED ASSETS</b>			
Tangible assets	2		15,996
Investments	3		<u>30</u>
			16,026
<b>CURRENT ASSETS</b>			
Debtors		1,122	
Cash at bank		<u>4,997</u>	
		6,119	
<b>CREDITORS</b>			
Amounts falling due within one year		<u>7,702</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(1,583)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			14,443
<b>CREDITORS</b>			
Amounts falling due after more than one year			(10,996)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(827)</u>
<b>NET ASSETS</b>			<u><u>2,620</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	4		100
Profit and loss account			<u>2,520</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>2,620</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2015.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2015 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
- (a) 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
- (b) and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these abbreviated accounts

**Abbreviated Balance Sheet - continued**  
**31 March 2015**

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 21 December 2015 and were signed on its behalf by:

BJ Birnie - Director

**Notes to the Abbreviated Accounts**  
**for the Period 29 October 2014 to 31 March 2015**

1. **ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. Deferred tax is not recognised when assets are revalued unless, by the balance sheet date, the company has entered into a binding agreement to sell the assets and recognised the gains and losses expected to arise on sale or where assets have been sold and it is expected that the taxable gain will be rolled over into a replacement asset.

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

2. **TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
Additions	17,765
At 31 March 2015	<u>17,765</u>
<b>DEPRECIATION</b>	
Charge for period	1,769
At 31 March 2015	<u>1,769</u>
<b>NET BOOK VALUE</b>	
At 31 March 2015	<u>15,996</u>

**Notes to the Abbreviated Accounts - continued**  
**for the Period 29 October 2014 to 31 March 2015**

**3. FIXED ASSET INVESTMENTS**

Investments  
other  
than  
loans  
£

**COST**

Additions

At 31 March 2015

**NET BOOK VALUE**

At 31 March 2015

30

30

30

The company's investments at the Balance Sheet date in the share capital of companies include the following:

**Birnie Construction (Scotland) Limited**

Nature of business: Construction

Class of shares:

Ordinary

%  
holding  
33.00

2015  
£

Aggregate capital and reserves

90

**4. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:

Class:

Nominal  
value:  
£1

100

Ordinary

£  
100

100 Ordinary shares of £1 each were allotted and fully paid for cash at par during the period.