Registered Number SC232157

James Moir Heating Plumbing & Building Services Ltd

Abbreviated Accounts

30 June 2011

Company Information

Registered Office:
165 Prunier Drive
Peterhead
Aberdeenshire
AB42 1ZG

Reporting Accountants:
Goldwells Ltd

37 Broad Street
Peterhead
Aberdeenshire
AB42 1JB

James Moir Heating Plumbing & Building Services Ltd **Registered Number SC232157**

Balance Sheet as at 30 June 2011

	Notes	2011		2010	
		£	£	£	£
Fixed assets					
Tangible	2		7,397		9,448
			7,397		9,448
Current assets					
Stocks		20,000		22,862	
Debtors		4,421		960	
Total current assets		24,421		23,822	
Creditors: amounts falling due within one year		(61,682)		(64,343)	
Net current assets (liabilities)			(37,261)		(40,521)
Total assets less current liabilities			(29,864)		(31,073)
Total net assets (liabilities)			(29,864)		(31,073)
Capital and reserves					
Called up share capital	3		2		2
Profit and loss account			(29,866)		(31,075)
Shareholders funds			(29,864)		(31,073)

a. For the year ending 30 June 2011 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
c. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 16 March 2012

And signed on their behalf by:
J R Moir, Director

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 1068 of the Companies Act 2006.

Notes to the Abbreviated Accounts

For the year ending 30 June 2011

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.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Deferred tax

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

Depreciation

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

Plant and machinery	25% on reducing balance
Motor vehicles	25% on reducing balance

2 **Tangible fixed assets**

	Total
Cost	**£**
At 01 July 2010	15,399
Additions	415
At 30 June 2011	15,814
Depreciation	
At 01 July 2010	5,951
Charge for year	2,466
At 30 June 2011	8,417
Net Book Value	
At 30 June 2011	7,397
At 30 June 2010	9,448

3 **Share capital**

	2011	2010

	£	£
Allotted, called up and fully paid:		
2 Ordinary shares of £1 each	2	2