Registered Number SC249094

CBL Construction Ltd

Abbreviated Accounts

31 May 2011

Company Information

Registered Office:
112 Strathmore Road
Balmore Industrial Estate
Glasgow
G22 7DW

Reporting Accountants:
Bell Barr & Company

2 Stewart Street
Milngavie
Glasgow
G62 6BW

CBL Construction Ltd **Registered Number SC249094**

Balance Sheet as at 31 May 2011

	Notes	2011		2010	
		£	£	£	£
Fixed assets					
Tangible	2		22,706		24,972
			22,706		24,972
Current assets					
Stocks		2,000		2,000	
Debtors		199,029		301,086	
Cash at bank and in hand		106,226		198,172	
Total current assets		307,255		501,258	
Creditors: amounts falling due within one year		(102,343)		(172,744)	
Net current assets (liabilities)			204,912		328,514
Total assets less current liabilities			227,618		353,486
Provisions for liabilities			(802)		(1,156)
Total net assets (liabilities)			226,816		352,330
Capital and reserves					
Called up share capital	3		100		100
Profit and loss account			226,716		352,230
Shareholders funds			226,816		352,330

a. For the year ending 31 May 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 24 February 2012

And signed on their behalf by:
Ms L M Croall, 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 31 May 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, except in respect of service contracts where turnover is recognised when the company obtains the right to consideration.

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 provided in full in respect of taxation deferred by timing differences between the treatment of certain capital items for taxation and accounting purposes. The deferred tax balance has not been discounted.

Hire purchase and leasing commitments

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

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

Revenue recognition

In accordance with UITF 40, revenue arising on service contracts is recognised on the "state of completion" method where a profitable outcome can be assessed with reasonable certainty. Losses are provided for in full where identified.

Depreciation

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

Long leasehold	2% on cost
Plant and machinery	15% on reducing balance
Motor vehicles	25% on reducing balance
Computer equipment	33% on reducing balance

2 **Tangible fixed assets**

Total

Cost		**£**
At 01 June 2010		36,656
Additions		155
At 31 May 2011		36,811
Depreciation		
At 01 June 2010		11,684
Charge for year		2,421
At 31 May 2011		14,105
Net Book Value		
At 31 May 2011		22,706
At 31 May 2010		24,972

3 **Share capital**

	2011	2010
	£	**£**
Allotted, called up and fully paid:		
100 Ordinary shares of £1 each	100	100