REGISTERED NUMBER: 257595

Abbreviated Unaudited Accounts for the Year Ended 31 October 2008

for

Aviemore Building Company Limited

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COMPANIES HOUSE

Aviemore Building Company Limited

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for the Year Ended 31 October 2008

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Aviemore Building Company Limited

Company Information
for the Year Ended 31 October 2008

DIRECTOR:	W J Geddes
SECRETARY:	Ms V Manson
REGISTERED OFFICE:	4 Craigellachie Crescent Aviemore Inverness-shire PH22 1PA
REGISTERED NUMBER:	257595
ACCOUNTANTS:	Peter Munro & Company 15-17 High Street Kingussie Inverness-shire PH21 IHS
BANKERS:	Bank of Scotland Main Road Aviemore Inverness-shire PH22 1RH

Abbreviated Balance Sheet
31 October 2008

	Notes	31.10.08 £	£	31.10.07 £	£
FIXED ASSETS					
Tangible assets	2		8,811		14,598
CURRENT ASSETS					
Stocks		248		467	
Debtors		19,799		6,020	
Cash at bank		30,096		53,974	
		50,143		60,461	
CREDITORS					
Amounts falling due within one year		8,635		13,841	
NET CURRENT ASSETS			41,508		46,620
TOTAL ASSETS LESS CURRENT LIABILITIES			50,319		61,218
CAPITAL AND RESERVES					
Called up share capital	3		2		2
Profit and loss account			50,317		61,216
SHAREHOLDERS' FUNDS			50,319		61,218

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 October 2008.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2008 in accordance with Section 249B(2) of the Companies Act 1985.

The director acknowledges his responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and

(b) 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 Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

The financial statements were approved by the director on 12 March 2009 and were signed by:

W J Geddes - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the Year Ended 31 October 2008

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 January 2007).

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.

Plant and machinery	- 25% on reducing balance
Motor vehicle	- 25% on reducing balance
Computer equipment	- 33% on cost

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.

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.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 November 2007	29,189
Additions	594
Disposals	(10,675)
At 31 October 2008	19,108
DEPRECIATION	
At 1 November 2007	14,591
Charge for year	3,003
Eliminated on disposal	(7,297)
At 31 October 2008	10,297
NET BOOK VALUE	
At 31 October 2008	8,811
At 31 October 2007	14,598

continued...

3. CALLED UP SHARE CAPITAL

Authorised:

Number:	Class:	Nominal value:	31.10.08 £	31.10.07 £
1,000	Ordinary	£1.00	1,000	1,000

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.10.08 £	31.10.07 £
2	Ordinary	£1.00	2	2