

Abbreviated Unaudited Accounts for the Year Ended 31 October 2011

for

Aviemore Building Company Limited

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Aviemore Building Company Limited

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for the Year Ended 31 October 2011

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Aviemore Building Company Limited

Company Information

for the Year Ended 31 October 2011

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

Aviemore Building Company Limited

Abbreviated Balance Sheet

31 October 2011

	Notes	31.10.11 £	£	31.10.10 £	£
FIXED ASSETS					
Tangible assets	2		10,121		13,495
CURRENT ASSETS					
Stocks		11,479		25,075	
Debtors		6,334		14,662	
Cash at bank and in hand		31,610		24,559	
		<u>49,423</u>		<u>64,296</u>	
CREDITORS					
Amounts falling due within one year		<u>18,747</u>		<u>31,121</u>	
NET CURRENT ASSETS			<u>30,676</u>		<u>33,175</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>40,797</u>		<u>46,670</u>
CAPITAL AND RESERVES					
Called up share capital	3		2		2
Profit and loss account			<u>40,795</u>		<u>46,668</u>
SHAREHOLDERS' FUNDS			<u>40,797</u>		<u>46,670</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2011.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2011 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 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 Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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 director on 26/11/2012 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 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.

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

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

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 2010 and 31 October 2011	24,490
DEPRECIATION	
At 1 November 2010	10,995
Charge for year	3,374
At 31 October 2011	14,369
NET BOOK VALUE	
At 31 October 2011	10,121
At 31 October 2010	13,495

Aviemore Building Company Limited

Notes to the Abbreviated Accounts - continued
for the Year Ended 31 October 2011

3. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number: Class:

2 Ordinary

Nominal
value:

£1.00

31.10.11

£

2

31.10.10

£

2

Chartered Certified Accountants' Report to the Director
on the Unaudited Financial Statements of
Aviemore Building Company Limited

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to four) have been prepared.

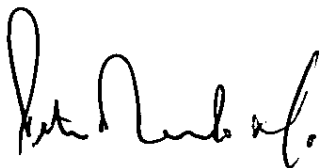
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Aviemore Building Company Limited for the year ended 31 October 2011 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com>.

This report is made solely to the director of Aviemore Building Company Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Aviemore Building Company Limited and state those matters that we have agreed to state to the director of Aviemore Building Company Limited in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that Aviemore Building Company Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Aviemore Building Company Limited. You consider that Aviemore Building Company Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Aviemore Building Company Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



Peter Munro & Company
15-17 High Street
Kingussie
Inverness-shire
PH21 1HS

Date: 26-01-2012

Aviemore Building Company Limited

Notes to the Abbreviated Accounts wholly REPLACED
and/or accounting policies totally IGNORED
and/or accounting policies with text REPLACED
by user's choice on client screen entries
for the Year Ended 31 October 2011

The following standard accounting policy has been IGNORED as a result of user choice DESPITE THE EXISTENCE OF RELEVANT ACCOUNTING ENTRIES.

PENSIONS

None of the standard accounting policies have been replaced.

PLEASE CHECK THAT THIS CHOICE IS CORRECT - all changes that would automatically be made to notes generated by IRIS as a result of posting amendments etc WILL NOT BE AMENDED where REPLACEMENT notes have been selected.