REGISTERED NUMBER: SC257595

Abbreviated Unaudited Accounts for the Year Ended 31 October 2013

for

Aviemore Building Company Limited

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SCT 01/03/2014 #265

COMPANIES HOUSE

Aviemore Building Company Limited

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for the Year Ended 31 October 2013

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Aviemore Building Company Limited

Company Information
for the Year Ended 31 October 2013

DIRECTOR:	W J Geddes
SECRETARY:	Ms V Manson
REGISTERED OFFICE:	c/o John Geddes 4 Craigellachie Crescent Aviemore Inverness-shire PH22 1PA
REGISTERED NUMBER:	SC257595
ACCOUNTANTS:	Peter Munro & Company Chartered Certified Accountants 15-17 High Street Kingussie Inverness-shire PH21 1HS
BANKERS:	Bank of Scotland Main Road Aviemore Inverness-shire PH22 1RH

Aviemore Building Company Limited (Registered number: SC257595)

Abbreviated Balance Sheet
31 October 2013

	Notes	31.10.13 £	£	31.10.12 £	£
FIXED ASSETS					
Tangible assets	2		6,998		7,591
CURRENT ASSETS					
Stocks		11,088		4,943	
Debtors		13,382		13,181	
Cash at bank and in hand		67,299		65	
		91,769		18,189	
CREDITORS					
Amounts falling due within one year		31,313		10,184	
NET CURRENT ASSETS			60,456		8,005
TOTAL ASSETS LESS CURRENT LIABILITIES			67,454		15,596
CAPITAL AND RESERVES					
Called up share capital	3		2		2
Profit and loss account			67,452		15,594
SHAREHOLDERS' FUNDS			67,454		15,596

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2013 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 20 February 2014 and were signed by:



W J Geddes - Director

The notes form part of these abbreviated accounts

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 2012	24,490
Additions	1,823
At 31 October 2013	26,313
DEPRECIATION	
At 1 November 2012	16,899
Charge for year	2,416
At 31 October 2013	19,315
NET BOOK VALUE	
At 31 October 2013	6,998
At 31 October 2012	7,591

continued...

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.10.13 £	31.10.12 £
2	Ordinary	£1.00	2	2