

Abbreviated Unaudited Accounts for the Year Ended 31 October 2014

for

Aviemore Building Company Limited

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for the Year Ended 31 October 2014

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Aviemore Building Company Limited

Company Information
for the Year Ended 31 October 2014

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 (Scotland)

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

Abbreviated Balance Sheet

31 October 2014

	Notes	31.10.14 £	£	31.10.13 £	£
FIXED ASSETS					
Tangible assets	2		5,124		6,998
CURRENT ASSETS					
Stocks		122		11,088	
Debtors		15,250		13,382	
Cash at bank and in hand		35		67,299	
		<u>15,407</u>		<u>91,769</u>	
CREDITORS					
Amounts falling due within one year		<u>11,401</u>		<u>31,313</u>	
NET CURRENT ASSETS			<u>4,006</u>		<u>60,456</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>9,130</u>		<u>67,454</u>
CAPITAL AND RESERVES					
Called up share capital	3		2		2
Profit and loss account			<u>9,128</u>		<u>67,452</u>
SHAREHOLDERS' FUNDS			<u>9,130</u>		<u>67,454</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2014 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 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.
- (b)

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 11 March 2015 and were signed by:

W J Geddes - Director

Notes to the Abbreviated Accounts
for the Year Ended 31 October 2014

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 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 2013	
and 31 October 2014	26,313
DEPRECIATION	
At 1 November 2013	19,315
Charge for year	1,874
At 31 October 2014	21,189
NET BOOK VALUE	
At 31 October 2014	5,124
At 31 October 2013	6,998

3. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.10.14 £	31.10.13 £
2	Ordinary	£1.00	2	2

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 1072 of the Companies Act 2006.