REGISTERED NUMBER: SC297213 (Scotland)

Abbreviated Unaudited Accounts for the Year Ended 31 July 2013

for

E & H Building Contractors Ltd

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for the Year Ended 31 July 2013

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Company Information
for the Year Ended 31 July 2013

DIRECTORS:	R J M Elphinstone I A Manson
SECRETARY:	I A Manson
REGISTERED OFFICE:	Baillister Tingwall Shetland ZE2 9XJ
REGISTERED NUMBER:	SC297213 (Scotland)
ACCOUNTANTS:	Bon Accord Accountancy Limited Nordhus North Ness Business Park Lerwick Shetland ZE1 0LZ

Abbreviated Balance Sheet
31 July 2013

	Notes	31.7.13 £	£	31.7.12 £	£
FIXED ASSETS					
Tangible assets	2		200,990		165,341
CURRENT ASSETS					
Stocks		447,500		706,563	
Debtors		433,958		364,184	
Cash at bank		1,876,890		609,040	
		2,758,348		1,679,787	
CREDITORS					
Amounts falling due within one year		965,522		558,234	
NET CURRENT ASSETS			1,792,826		1,121,553
TOTAL ASSETS LESS CURRENT LIABILITIES			1,993,816		1,286,894
CREDITORS					
Amounts falling due after more than one year			(32,455)		(15,722)
PROVISIONS FOR LIABILITIES			(44,695)		(27,132)
NET ASSETS			1,916,666		1,244,040
CAPITAL AND RESERVES					
Called up share capital	3		1,100		1,100
Profit and loss account			1,915,566		1,242,940
SHAREHOLDERS' FUNDS			1,916,666		1,244,040

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2013 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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 notes form part of these abbreviated accounts

continued...

Abbreviated Balance Sheet - continued
31 July 2013

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 Board of Directors on 24 January 2014 and were signed on its behalf by:

R J M Elphinstone - Director

I A Manson - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the Year Ended 31 July 2013

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	- 20% on reducing balance
Fixtures and fittings	- 25% on cost
Motor vehicles	- 25% on reducing balance

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.

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 August 2012	339,918
Additions	91,118
Disposals	(39,750)
At 31 July 2013	391,286
DEPRECIATION	
At 1 August 2012	174,577
Charge for year	39,187
Eliminated on disposal	(23,468)
At 31 July 2013	190,296
NET BOOK VALUE	
At 31 July 2013	200,990
At 31 July 2012	165,341

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3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.7.13 £	31.7.12 £
1,000	Ordinary A	£1	1,000	1,000
100	Ordinary B	£1	100	100
			1,100	1,100

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.