Registered Number SC303301

STRATHDEARN BUILDERS LIMITED

Abbreviated Accounts

30 June 2016

STRATHDEARN BUILDERS LIMITED **Registered Number SC303301**

Abbreviated Balance Sheet as at 30 June 2016

	Notes	*2016*	*2015*
		£	£
Fixed assets			
Intangible assets	2	-	2,000
Tangible assets	3	27,173	34,896
		27,173	36,896
Current assets			
Stocks		380	850
Debtors		13,524	38,963
Cash at bank and in hand		11,211	23,283
		25,115	63,096
Creditors: amounts falling due within one year		(27,095)	(35,892)
Net current assets (liabilities)		(1,980)	27,204
Total assets less current liabilities		25,193	64,100
Creditors: amounts falling due after more than one year		(5,412)	(8,393)
Total net assets (liabilities)		19,781	55,707
Capital and reserves			
Called up share capital	4	2	2
Profit and loss account		19,779	55,705
Shareholders' funds		19,781	55,707

- For the year ending 30 June 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 25 September 2016

And signed on their behalf by:
Kenneth Bell, Director

Notes to the Abbreviated Accounts for the period ended 30 June 2016

1 **Accounting Policies**

Basis of measurement and preparation of accounts
The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective January 2015.

Turnover policy
Turnover consists of the sales value (excluding VAT) of all work done in the period under contracts to supply goods and services to third parties. It includes the relevant proportion of contract values where work is partially performed in the period.

Tangible assets depreciation policy
Fixed Assets are stated at their cost prices, less accumulated depreciation and less amounts recognised in respect of impairment.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Plant and machinery - 20% reducing balance
Motor vehicles - 25% reducing balance

Intangible assets amortisation policy
Goodwill
Acquired goodwill is written off in equal annual instalments over its estimated useful economic life of 10 years.

Valuation information and policy
Leasing and hire purchase commitments
Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

Stock
Stock is valued at the lower of cost and net realisable value.

Other accounting policies
Going Concern
The directors have concluded that there are no material uncertainties which may cast significant doubt about the ability of the company to continue to trade for the foreseeable future. They have therefore adopted the going concern basis for the preparation of the accounts.

2 **Intangible fixed assets**

	£
Cost	
At 1 July 2015	20,000
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 30 June 2016	20,000
Amortisation	
At 1 July 2015	18,000
Charge for the year	2,000
On disposals	-
At 30 June 2016	20,000
Net book values	
At 30 June 2016	0
At 30 June 2015	2,000

3 **Tangible fixed assets**

	£
Cost	
At 1 July 2015	122,827
Additions	475
Disposals	-
Revaluations	-
Transfers	-
At 30 June 2016	123,302
Depreciation	
At 1 July 2015	87,931
Charge for the year	8,198
On disposals	-
At 30 June 2016	96,129
Net book values	
At 30 June 2016	27,173
At 30 June 2015	34,896

4 **Called Up Share Capital**

Allotted, called up and fully paid:

	2016	*2015*
	£	£
2 Ordinary shares of £1 each	2	2

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