Registered Number SC360910

BA Builders (Shetland) Limited

Abbreviated Accounts

30 June 2011

Company Information

Registered Office:
Roadside
Houlls
Bridge-End
Burra
Shetland
ZE2 9LE

Reporting Accountants:
Bon Accord Accountancy Limited

Nordhus
North Ness Business Park
Lerwick
Shetland
ZE1 0LZ

BA Builders (Shetland) Limited **Registered Number SC360910**

Balance Sheet as at 30 June 2011

	Notes	2011		2010	
		£	£	£	£
Fixed assets					
Tangible	2		13,537		11,778
			13,537		11,778
Current assets					
Debtors		24,032		851	
Cash at bank and in hand		41		15,061	
Total current assets		24,073		15,912	
Creditors: amounts falling due within one year		(30,821)		(17,055)	
Net current assets (liabilities)			(6,748)		(1,143)
Total assets less current liabilities			6,789		10,635
Provisions for liabilities			(5,180)		(2,473)
Total net assets (liabilities)			1,609		8,162
Capital and reserves					
Called up share capital	3		10		10
Profit and loss account			1,599		8,152
Shareholders funds			1,609		8,162

a. For the year ending 30 June 2011 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
c. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 17 February 2012

And signed on their behalf by:
B R J Anderson, Director

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 1068 of the Companies Act 2006.

Notes to the Abbreviated Accounts

For the year ending 30 June 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.

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.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	15% on reducing balance
Motor vehicles	25% on reducing balance
Computer equipment	33% on cost

2 **Tangible fixed assets**

	Total
Cost	**£**
At 01 July 2010	15,303
Additions	5,453
At 30 June 2011	20,756
Depreciation	
At 01 July 2010	3,525
Charge for year	3,694
At 30 June 2011	7,219
Net Book Value	
At 30 June 2011	13,537
At 30 June 2010	11,778

3 **Share capital**

	2011	2010
	£	£
Allotted, called up and fully paid:		
10 Ordinary shares of £1 each	10	10