REGISTERED NUMBER: SC360910 (Scotland)

Abbreviated Unaudited Accounts for the Year Ended 30 June 2012

for

BA Builders (Shetland) Limited

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for the Year Ended 30 June 2012

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DIRECTOR:	B R J Anderson
SECRETARY:	Mrs A K Anderson
REGISTERED OFFICE:	Roadside Houlls Bridge-End Burra Shetland ZE2 9LE
REGISTERED NUMBER:	SC360910 (Scotland)
ACCOUNTANTS:	Bon Accord Accountancy Limited Nordhus North Ness Business Park Lerwick Shetland ZE1 0LZ

Abbreviated Balance Sheet
30 June 2012

	Notes	30.6.12 £	£	30.6.11 £	£
FIXED ASSETS					
Tangible assets	2		33,905		13,537
CURRENT ASSETS					
Stocks		33,500		-	
Debtors		6,643		24,032	
Cash at bank and in hand		1,736		41	
		41,879		24,073	
CREDITORS					
Amounts falling due within one year		60,826		30,821	
NET CURRENT LIABILITIES			(18,947)		(6,748)
TOTAL ASSETS LESS CURRENT LIABILITIES			14,958		6,789
CREDITORS					
Amounts falling due after more than one year			(21,190)		-
PROVISIONS FOR LIABILITIES			(3,906)		(5,180)
NET (LIABILITIES)/ASSETS			(10,138)		1,609
CAPITAL AND RESERVES					
Called up share capital	3		10		10
Profit and loss account			(10,148)		1,599
SHAREHOLDERS' FUNDS			(10,138)		1,609

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2012 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 notes form part of these abbreviated accounts

continued...

Abbreviated Balance Sheet - continued
30 June 2012

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 8 February 2013 and were signed by:

B R J Anderson - 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	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

Stocks
Work in progress is valued at the lower of cost and net realisable value.

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.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 July 2011	20,756
Additions	37,951
Disposals	(12,295)
At 30 June 2012	46,412
DEPRECIATION	
At 1 July 2011	7,219
Charge for year	10,667
Eliminated on disposal	(5,379)
At 30 June 2012	12,507
NET BOOK VALUE	
At 30 June 2012	33,905
At 30 June 2011	13,537

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.6.12 £	30.6.11 £
10	Ordinary	£1	10	10

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.