REGISTERED NUMBER: SC360910 (Scotland)

Abbreviated Unaudited Accounts for the Year Ended 30 June 2016

for

BA Builders (Shetland) Limited

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for the Year Ended 30 June 2016

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Company Information
for the Year Ended 30 June 2016

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 2 North Ness Business Park Lerwick Shetland ZE1 0LZ

Abbreviated Balance Sheet
30 June 2016

	Notes	30.6.16 £	£	30.6.15 £	£
FIXED ASSETS					
Tangible assets	2		25,904		25,880
CURRENT ASSETS					
Stocks		11,951		9,750	
Debtors		64,680		64,514	
		76,631		74,264	
CREDITORS					
Amounts falling due within one year		76,147		71,596	
NET CURRENT ASSETS			484		2,668
TOTAL ASSETS LESS CURRENT LIABILITIES			26,388		28,548
CREDITORS					
Amounts falling due after more than one year			(13,442)		(7,078)
PROVISIONS FOR LIABILITIES			(3,680)		(3,893)
NET ASSETS			9,266		17,577
CAPITAL AND RESERVES					
Called up share capital	3		10		10
Profit and loss account			9,256		17,567
SHAREHOLDERS' FUNDS			9,266		17,577

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2016 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 2016

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 20 January 2017 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 January 2015).

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 or, if held under a finance lease, over the lease term, whichever is the shorter.

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

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.

Hire purchase and leasing commitments
Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

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2. TANGIBLE FIXED ASSETS

	Total
	£
COST	
At 1 July 2015	59,153
Additions	9,485
Disposals	(4,074)
At 30 June 2016	64,564
DEPRECIATION	
At 1 July 2015	33,273
Charge for year	6,517
Eliminated on disposal	(1,130)
At 30 June 2016	38,660
NET BOOK VALUE	
At 30 June 2016	25,904
At 30 June 2015	25,880

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.6.16 £	30.6.15 £
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.