

Registered number
SC469721

J & S Construction (Scotland) Limited

Abbreviated Accounts

31 July 2016

J & S Construction (Scotland) Limited

Report to the directors on the preparation of the unaudited abbreviated accounts of J & S Construction (Scotland) Limited for the year ended 31 July 2016

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of J & S Construction (Scotland) Limited for the year ended 31 July 2016 which comprise of the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com/>

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>.

Accel Business LLP
Chartered Certified Accountants
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8 September 2016

J & S Construction (Scotland) Limited**Registered number:** SC469721**Abbreviated Balance Sheet****as at 31 July 2016**

	Notes	2016 £	2015 £
Fixed assets			
Tangible assets	2	29,067	17,434
Investments	3	2,000	2,000
		<u>31,067</u>	<u>19,434</u>
Current assets			
Debtors		254,853	906,010
Cash at bank and in hand		9,321	86,223
		<u>264,174</u>	<u>992,233</u>
Creditors: amounts falling due within one year		<u>(61,756)</u>	<u>(162,238)</u>
Net current assets		202,418	829,995
Total assets less current liabilities		<u>233,485</u>	<u>849,429</u>
Provisions for liabilities		(3,377)	(2,691)
Net assets		<u>230,108</u>	<u>846,738</u>
Capital and reserves			
Called up share capital	4	110	110
Profit and loss account		229,998	846,628
Shareholders' funds		<u>230,108</u>	<u>846,738</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Director

Approved by the board on 8 September 2016

J & S Construction (Scotland) Limited
Notes to the Abbreviated Accounts
for the year ended 31 July 2016

1 Accounting policies

Basis of preparation

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

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

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

Plant and machinery	20% straight line
Motor vehicles	25% straight line

Stocks

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

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

Pensions

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

2 Tangible fixed assets

£

Cost

At 1 August 2015	25,668
Additions	20,961
At 31 July 2016	<u>46,629</u>

Depreciation

At 1 August 2015	8,234
Charge for the year	9,328
At 31 July 2016	<u>17,562</u>

Net book value

At 31 July 2016	29,067
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At 31 July 2015

17,434

3 Investments

£

Cost

At 1 August 2015

2,000

At 31 July 2016

2,000

The company holds 20% or more of the share capital of the following companies:

Company	Shares held		Capital and reserves	Profit (loss) for the year
	Class	%	£	£
R.I.G Construction Elements Ltd	Ordinary	100	788,797	598,804

4 Share capital	Nominal value	2016 Number	2016 £	2015 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	110	<u>110</u>	<u>110</u>

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.