

Abbreviated Unaudited Accounts for the Year Ended 31 March 2016

for

BJB Builders Limited

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for the Year Ended 31 March 2016

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BJB Builders Limited

Company Information
for the Year Ended 31 March 2016

DIRECTORS:

Mr Barry James Birnie
Mrs Lynsey Birnie

REGISTERED OFFICE:

An Acaill
Glassel
Banchory
Aberdeenshire
AB31 4DB

REGISTERED NUMBER:

SC490013 (Scotland)

ACCOUNTANTS:

The Grant Considine Partnership
Chartered Accountants
46 High Street
Banchory
Aberdeenshire
AB31 5SR

Abbreviated Balance Sheet
31 March 2016

	Notes	2016 £	£	2015 £	£
FIXED ASSETS					
Tangible assets	2		12,186		15,996
Investments	3		<u>30</u>		<u>30</u>
			12,216		16,026
CURRENT ASSETS					
Stocks		231		-	
Debtors		691		1,122	
Cash at bank		<u>22,362</u>		<u>4,997</u>	
		23,284		6,119	
CREDITORS					
Amounts falling due within one year		<u>25,094</u>		<u>7,702</u>	
NET CURRENT LIABILITIES			<u>(1,810)</u>		<u>(1,583)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			10,406		14,443
CREDITORS					
Amounts falling due after more than one year			(7,997)		(10,996)
PROVISIONS FOR LIABILITIES			<u>(2,309)</u>		<u>(827)</u>
NET ASSETS			<u>100</u>		<u>2,620</u>
CAPITAL AND RESERVES					
Called up share capital	4		100		100
Profit and loss account			-		<u>2,520</u>
SHAREHOLDERS' FUNDS			<u>100</u>		<u>2,620</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2016 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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
- (b) and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

Abbreviated Balance Sheet - continued
31 March 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 Board of Directors on 14 December 2016 and were signed on its behalf by:

Mr Barry James Birnie - Director

Notes to the Abbreviated Accounts
for the Year Ended 31 March 2016

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 and services, 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	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

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. Deferred tax is not recognised when assets are revalued unless, by the balance sheet date, the company has entered into a binding agreement to sell the assets and recognised the gains and losses expected to arise on sale or where assets have been sold and it is expected that the taxable gain will be rolled over into a replacement asset.

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.

**Notes to the Abbreviated Accounts - continued
for the Year Ended 31 March 2016**

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 April 2015	17,765
Additions	459
At 31 March 2016	<u>18,224</u>
DEPRECIATION	
At 1 April 2015	1,769
Charge for year	4,269
At 31 March 2016	<u>6,038</u>
NET BOOK VALUE	
At 31 March 2016	<u>12,186</u>
At 31 March 2015	<u>15,996</u>

3. FIXED ASSET INVESTMENTS

	Investments other than loans £
COST	
At 1 April 2015 and 31 March 2016	<u>30</u>
NET BOOK VALUE	
At 31 March 2016	<u>30</u>
At 31 March 2015	<u>30</u>

The company's investments at the Balance Sheet date in the share capital of companies include the following:

Birnie Construction (Scotland) Limited

Nature of business: Construction

	% holding	2016 £	2015 £
Class of shares: Ordinary	33.00		
Aggregate capital and reserves		<u>25,518</u>	<u>90</u>

Notes to the Abbreviated Accounts - continued
for the Year Ended 31 March 2016

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016 £	2015 £
100	Ordinary	£1	<u>100</u>	<u>100</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.