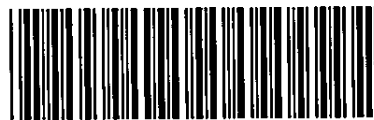


Registered number: SC095365

J & A LAIRD LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2012

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COMPANIES HOUSE

J & A LAIRD LIMITED

The following reproduces the text of the Accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF J & A LAIRD LIMITED FOR THE YEAR ENDED 31 MARCH 2012

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of J & A Laird Limited for the year ended 31 March 2012 as set out on pages 3 to 10 from the company's accounting records and from information and explanations you have given us. We have not been instructed to carry out an audit.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.org.uk/accountspreparationguidance>.

This report is made solely to the Board of Directors of J & A Laird Limited, as a body, in accordance with the terms of our engagement letter dated 18 March 2008. Our work has been undertaken in accordance with the requirements of the Institute of Chartered Accountants of Scotland.

It is your duty to ensure that J & A Laird Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of J & A Laird Limited. You consider that J & A Laird Limited is exempt from the statutory audit requirement for the year.



EQ Accountants LLP

Chartered Accountants
14 City Quay
Dundee
DD1 3JA

8 October 2012

J & A LAIRD LIMITED
REGISTERED NUMBER: SC095365

ABBREVIATED BALANCE SHEET
AS AT 31 MARCH 2012

	Note	2012 £	2011 £
FIXED ASSETS			
Tangible assets	2	1,745,962	945,586
Investments	3	4,400	4,400
		<u>1,750,362</u>	<u>949,986</u>
CURRENT ASSETS			
Stocks		-	21,183
Debtors		1,145,449	875,637
Cash at bank		191,210	111,292
		<u>1,336,659</u>	<u>1,008,112</u>
CREDITORS: amounts falling due within one year		<u>(1,495,362)</u>	<u>(662,313)</u>
NET CURRENT (LIABILITIES)/ASSETS		<u>(158,703)</u>	<u>345,799</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,591,659</u>	<u>1,295,785</u>
PROVISIONS FOR LIABILITIES			
Deferred Tax		(95,334)	(92,869)
NET ASSETS		<u>1,496,325</u>	<u>1,202,916</u>
CAPITAL AND RESERVES			
Called up share capital	4	100	100
Profit and loss account		1,496,225	1,202,816
SHAREHOLDERS' FUNDS		<u>1,496,325</u>	<u>1,202,916</u>

The directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 March 2012 and of its profit for the year then ended in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements so far as applicable to the company.

The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf on 9 August 2012.

J. G. Laird

J. G. Laird
Director

The notes on pages 3 to 4 form part of these financial statements.

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2012**

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2 Cash flow

The financial statements do not include a Cash flow statement because the company, as a small reporting entity, is exempt from the requirement to prepare such a statement under the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.3 Turnover

Turnover comprises revenue recognised by the company in respect of ready mixed concrete, cement and other building materials supplied during the year, exclusive of Value Added Tax and trade discounts.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	-	2% straight line
Plant and machinery	-	15% reducing balance
Motor vehicles	-	20% reducing balance
Furniture, fittings and equipment	-	15% reducing balance

1.5 Investments

Investments held as fixed assets are shown at cost less provision for impairment.

1.6 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs.

1.7 Deferred taxation

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted.

J & A LAIRD LIMITED

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2012**

2. TANGIBLE FIXED ASSETS

	£
Cost	
At 1 April 2011	1,846,730
Additions	927,877
	<u>2,774,607</u>
At 31 March 2012	
Depreciation	
At 1 April 2011	901,144
Charge for the year	127,501
	<u>1,028,645</u>
At 31 March 2012	
Net book value	
At 31 March 2012	<u>1,745,962</u>
At 31 March 2011	<u>945,586</u>

3. FIXED ASSET INVESTMENTS

	£
Cost or valuation	
At 1 April 2011 and 31 March 2012	4,400
	<u>4,400</u>
Net book value	
At 31 March 2012	<u>4,400</u>
At 31 March 2011	<u>4,400</u>

4. SHARE CAPITAL

	2012 £	2011 £
Allotted, called up and fully paid		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>