

**Abbreviated Unaudited Accounts for the Year Ended 31 May 2014**

**for**

**A Bruce (Building) Ltd**

THURSDAY



SCT \*S3H50DBC\*  
25/09/2014 #54  
COMPANIES HOUSE

**Contents of the Abbreviated Accounts  
for the Year Ended 31 May 2014**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Abbreviated Balance Sheet</b>	<b>2</b>
<b>Notes to the Abbreviated Accounts</b>	<b>3</b>

**A Bruce (Building) Ltd**

**Company Information  
for the Year Ended 31 May 2014**

<b>DIRECTOR:</b>	A Bruce
<b>SECRETARY:</b>	W Macdonald
<b>REGISTERED OFFICE:</b>	5 Lower Dunbar Street Wick Caithness KW1 5AH
<b>REGISTERED NUMBER:</b>	SC250032
<b>ACCOUNTANTS:</b>	Reid & Fraser, C.A. 92 High Street Wick Caithness KW1 4LY
<b>BANKERS:</b>	Clydesdale Bank Wick Branch Bridge Street Wick Caithness KW1 4NG

**A Bruce (Building) Ltd (Registered number: SC250032)**

**Abbreviated Balance Sheet**  
**31 May 2014**

	Notes	2014 £	2013 £
<b>FIXED ASSETS</b>			
Tangible assets	2	13,818	17,506
<b>CURRENT ASSETS</b>			
Stocks		720	675
Debtors		15,637	9,705
Cash at bank		96,228	91,976
		<u>112,585</u>	<u>102,356</u>
<b>CREDITORS</b>			
Amounts falling due within one year		<u>21,848</u>	<u>18,697</u>
<b>NET CURRENT ASSETS</b>		<u>90,737</u>	<u>83,659</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>104,555</u>	<u>101,165</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	3	100	100
Profit and loss account		<u>104,455</u>	<u>101,065</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>104,555</u>	<u>101,165</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2014.


The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2014 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 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 12-9-2014 and were signed by:



A Bruce - Director

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts  
for the Year Ended 31 May 2014**

**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
Office equipment	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Deferred tax**

Deferred tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amount in the balance sheet. It is provided using the tax rates that are expected to apply in the period when the asset or liability is settled, based on tax rates that have been enacted or substantively enacted at the balance sheet date.

Deferred tax assets are recognised to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilised.

**Hire purchase and leasing commitments**

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

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

**2. TANGIBLE FIXED ASSETS**

	<b>Total £</b>
<b>COST</b>	
At 1 June 2013	31,778
Additions	329
	<hr/>
At 31 May 2014	32,107
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<b>DEPRECIATION</b>	
At 1 June 2013	14,272
Charge for year	4,017
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At 31 May 2014	18,289
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<b>NET BOOK VALUE</b>	
At 31 May 2014	13,818
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At 31 May 2013	17,506
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**A Bruce (Building) Ltd (Registered number: SC250032)**

**Notes to the Abbreviated Accounts - continued  
for the Year Ended 31 May 2014**

**3. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2014 £	2013 £
100	Ordinary	£1	<u>100</u>	<u>100</u>