

**B D Construction (Highland) Limited**

**(Formerly DB-IS (Scotland) Limited))**

**Abbreviated Accounts**

**For The Year Ended 31 May 2008**



**B D CONSTRUCTION (HIGHLAND) LIMITED  
(FORMERLY DB-IS (SCOTLAND) LIMITED)  
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**B D CONSTRUCTION (HIGHLAND) LIMITED**  
**(FORMERLY DB-IS (SCOTLAND) LIMITED)**  
**ABBREVIATED BALANCE SHEET**  
**AS AT 31 MAY 2008**

	Notes	2008 £	£	2007 £	£
<b>Fixed assets</b>					
Tangible assets	2		-		9,020
<b>Current assets</b>					
Debtors		3,306		68,690	
Cash at bank and in hand		21,632		21,017	
		24,938		89,707	
<b>Creditors: amounts falling due within one year</b>	3	(16,282)		(87,404)	
<b>Net current assets</b>			8,656		2,303
<b>Total assets less current liabilities</b>			8,656		11,323
<b>Creditors: amounts falling due after more than one year</b>	4		-		(1,775)
<b>Provisions for liabilities</b>			-		(685)
			8,656		8,863
<b>Capital and reserves</b>					
Called up share capital	5		80		80
Profit and loss account			8,576		8,783
<b>Shareholders' funds</b>			8,656		8,863

**B D CONSTRUCTION (HIGHLAND) LIMITED  
(FORMERLY DB-IS (SCOTLAND) LIMITED)  
ABBREVIATED BALANCE SHEET (CONTINUED)  
AS AT 31 MAY 2008**

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In preparing these abbreviated accounts:

- (a) The directors are of the opinion that the company is entitled to the exemption from audit conferred by Section 249A(1) of the Companies Act 1985;
- (b) No notice has been deposited under Section 249B(2) of the Companies Act 1985, and
- (c) The directors acknowledge their responsibilities for:
  - (i) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985, and
  - (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of Section 226, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

Approved by the Board for issue on 27/3/9.



D Skinner  
Director



W Hunter  
Director

**B D CONSTRUCTION (HIGHLAND) LIMITED  
(FORMERLY DB-IS (SCOTLAND) LIMITED)  
NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 MAY 2008**

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**1 Accounting policies**

**1.1 Accounting convention**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

**1.2 Turnover**

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

**1.3 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 less estimated residual value of each asset over its expected useful life, as follows:

Plant and machinery	25% reducing balance
Motor vehicles	25% reducing balance

**1.4 Leasing and hire purchase commitments**

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

**1.5 Deferred taxation**

Deferred tax is provided in full on timing differences which result in an obligation at the balance sheet date to pay more tax, or right to pay less tax, at a future date, at rates expected to apply when they crystallise based on current tax rates and law. Timing differences arise from inclusion of items of income and expenditure in taxation computations in periods different from those in which they are included in the financial statements. Deferred tax assets are recognised to the extent that it is regarded as more likely than not they will be recovered. Deferred tax assets and liabilities are not discounted.

**B D CONSTRUCTION (HIGHLAND) LIMITED**  
**(FORMERLY DB-IS (SCOTLAND) LIMITED)**  
**NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MAY 2008**

**2 Fixed assets**

	<b>Tangible assets £</b>
<b>Cost</b>	
At 1 June 2007	12,259
Disposals	(12,259)
At 31 May 2008	-
<b>Depreciation</b>	
At 1 June 2007	3,239
On disposals	(3,239)
At 31 May 2008	-
<b>Net book value</b>	
At 31 May 2008	-
At 31 May 2007	9,020

**3 Creditors: amounts falling due within one year**

The aggregate amount of creditors for which security has been given amounted to £- (2007 - £3,551).

**4 Creditors: amounts falling due after more than one year**

The aggregate amount of creditors for which security has been given amounted to £- (2007 - £1,775).

**5 Share capital**

	<b>2008 £</b>	<b>2007 £</b>
<b>Authorised</b>		
100 Ordinary shares of £1 each	100	100
<b>Allotted, called up and fully paid</b>		
80 Ordinary shares of £1 each	80	80

**6 Transactions with directors**

At 31 May 2008 there was a loan from the directors of £8,966 (2007 - £14,878) included in other creditors due within one year. This loan is unsecured, interest free, and has no fixed terms of repayment.