

Registered number  
SC284094

**B D Construction (Highland) Ltd**

**Abbreviated Accounts**

**31 May 2013**

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COMPANIES HOUSE

**B D Construction (Highland) Ltd**

**Report to the directors on the preparation of the unaudited abbreviated accounts of B D Construction (Highland) Ltd for the year ended 31 May 2013**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of B D Construction (Highland) Ltd for the year ended 31 May 2013 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 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>.

We have carried out this engagement in accordance with best practice guidance issued by the Institute of Chartered Accountants of Scotland and have complied with ethical guidance laid down by the Institute relating to members undertaking the preparation of financial statements.

*MacLennan Accountants*

MacLennan Accountants  
Chartered Accountants  
35 Torview  
Contin  
Strathpeffer  
Ross-shire  
IV14 9EF

29 November 2013

**B D Construction (Highland) Ltd**  
**Registered number:**  
**Abbreviated Balance Sheet**  
**as at 31 May 2013**

SC284094

	Notes	2013 £	2012 £
<b>Fixed assets</b>			
Tangible assets	2	22,546	22,878
<b>Current assets</b>			
Debtors		17,596	40,039
Cash at bank and in hand		24,200	17,837
		<u>41,796</u>	<u>57,876</u>
<b>Creditors: amounts falling due within one year</b>		<u>(46,094)</u>	<u>(55,247)</u>
<b>Net current (liabilities)/assets</b>		<u>(4,298)</u>	<u>2,629</u>
<b>Total assets less current liabilities</b>		<u>18,248</u>	<u>25,507</u>
<b>Creditors: amounts falling due after more than one year</b>		(12,108)	(9,952)
<b>Provisions for liabilities</b>		(4,510)	(4,576)
<b>Net assets</b>		<u>1,630</u>	<u>10,979</u>
<b>Capital and reserves</b>			
Called up share capital	3	80	80
Profit and loss account		1,550	10,899
<b>Shareholders' funds</b>		<u>1,630</u>	<u>10,979</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.

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.



D Skinner  
Director

Approved by the board on 29 November 2013

**B D Construction (Highland) Ltd**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 May 2013**

**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 April 2008).

***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	20% straight line

***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.

***Leasing and hire purchase commitments***

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

**2 Tangible fixed assets**

£

**Cost**

At 1 June 2012	26,017
Additions	11,511
Disposals	(8,778)
At 31 May 2013	<u>28,750</u>

**Depreciation**

At 1 June 2012	3,139
Charge for the year	5,435
On disposals	(2,370)
At 31 May 2013	<u>6,204</u>

**Net book value**

At 31 May 2013	<u>22,546</u>
At 31 May 2012	<u>22,878</u>

**B D Construction (Highland) Ltd**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 May 2013**

<b>3 Share capital</b>	<b>Nominal value</b>	<b>2013 Number</b>	<b>2013 £</b>	<b>2012 £</b>
Allotted, called up and fully paid:				
Ordinary shares	£1 each	-	<u>80</u>	<u>80</u>

**4 Ultimate controlling party**

D Skinner and W Hunter are the ultimate controlling parties.