

Abbreviated Unaudited Accounts for the Year Ended 31 May 2009

for

Aberdeen Building Company Limited

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Aberdeen Building Company Limited

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for the Year Ended 31 May 2009

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Aberdeen Building Company Limited

Company Information
for the Year Ended 31 May 2009

DIRECTORS:

A J D Maclellan
D D Duncan
G S Hughes

SECRETARY:

A J D Maclellan

REGISTERED OFFICE:

15 Hopetoun Road
Bucksburn
ABERDEEN
AB21 9QZ

REGISTERED NUMBER:

SC323137 (Scotland)

ACCOUNTANTS:

Atholl Scott
Chartered Accountants
55-57 West High Street
INVERURIE
AB51 3QQ

Aberdeen Building Company Limited

**Abbreviated Balance Sheet
31 May 2009**

	Notes	31.5.09 £	31.5.08 £
FIXED ASSETS			
Tangible assets	2	5,962	6,235
CURRENT ASSETS			
Debtors		17,823	13,282
Cash at bank		<u>1,663</u>	<u>10,117</u>
		19,486	23,399
CREDITORS			
Amounts falling due within one year		<u>(77,341)</u>	<u>(49,798)</u>
NET CURRENT LIABILITIES		<u>(57,855)</u>	<u>(26,399)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(51,893)</u>	<u>(20,164)</u>
CAPITAL AND RESERVES			
Called up share capital	3	3	3
Profit and loss account		<u>(51,896)</u>	<u>(20,167)</u>
SHAREHOLDERS' FUNDS		<u>(51,893)</u>	<u>(20,164)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2009.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2009 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- 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 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 Board of Directors on 23.5.09 and were signed on its behalf by:


.....
A J D Maclellan - Director


.....
D D Duncan - Director


.....
G S Hughes - Director

The notes form part of these abbreviated accounts

Aberdeen Building Company Limited

**Notes to the Abbreviated Accounts
for the Year Ended 31 May 2009**

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

Motor vehicles - 25% on reducing balance

Deferred tax

The payment of taxation is deferred or accelerated because of timing differences between the treatment of certain items for accounting and taxation purposes. Full provision for deferred taxation is made under the liability method, without discounting, on all timing differences that have arisen, but not reversed by the balance sheet date, unless such provision is not permitted by accounting standards.

In accordance with such standards deferred tax is not provided for:

a) revaluation gains on land and buildings, unless there is a binding agreement to sell them at the balance sheet date; and

b) gains on the sale of non-monetary assets, if the taxable gain will probably be rolled over.

No deferred tax has been provided in the accounts as the amount is considered to be immaterial.

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.

Going Concern

Although the going concern basis has been adopted in these accounts, its continued appropriateness is dependent upon the continued support of the directors.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 June 2008	8,170
Additions	1,141
	<hr/>
At 31 May 2009	9,311
	<hr/>
DEPRECIATION	
At 1 June 2008	1,935
Charge for year	1,414
	<hr/>
At 31 May 2009	3,349
	<hr/>
NET BOOK VALUE	
At 31 May 2009	5,962
	<hr/>
At 31 May 2008	6,235
	<hr/>

Aberdeen Building Company Limited

Notes to the Abbreviated Accounts - continued
for the Year Ended 31 May 2009

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.5.09 £	31.5.08 £
3	Ordinary	£1	<u>3</u>	<u>3</u>

4. TRANSACTIONS WITH DIRECTORS

During the year Mr A J D MacLennan (Director) increased the amount loaned to the company by £6,568 leaving a balance of £11,268 (2008 £4,700). This loan is interest free and repayable on demand.

5. ULTIMATE CONTROLLING PARTY

The company is controlled by its directors.

Chartered Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Aberdeen Building Company Limited

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to four) have been prepared.

In accordance with our terms of engagement and in order to assist you to fulfil your duties under the Companies Act 2006, we have prepared the financial statements of the company for the year ended 31 May 2009 on pages three to seven from the accounting records and information and explanations supplied to us.

This report is made to the company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken to enable us to prepare the financial statements on behalf of the company's Board of Directors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's Board of Directors, as a body, for our work or for this report.

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 the ethical guidance laid down by the Institute relating to members undertaking the preparation of financial statements.

You have acknowledged on the Balance Sheet as at 31 May 2009 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.



Atholl Scott
Chartered Accountants
55-57 West High Street
INVERURIE
AB51 3QQ

Date: ..24...January..2010.....