REGISTERED NUMBER: SC383650 (Scotland)

Abbreviated Unaudited Accounts for the Year Ended 31 March 2013

for

Aberdeenshire Building Preservation Ltd

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Aberdeenshire Building Preservation Ltd

Company Information
for the Year Ended 31 March 2013

DIRECTORS:	Councillor J M M Humphrey CBE P J Higson
REGISTERED OFFICE:	Viewmount Arduthie Road Stonehaven AB39 2DQ
REGISTERED NUMBER:	SC383650 (Scotland)
ACCOUNTANTS:	The Grant Considine Partnership Chartered Accountants 46 High Street Banchory Aberdeenshire AB31 5SR

Aberdeenshire Building Preservation Ltd (Registered number: SC383650)

Abbreviated Balance Sheet
31 March 2013

		2013		2012	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	2		15,607		23,409
CURRENT ASSETS					
Debtors		38,793		34,423	
Cash at bank		7,567		14,678	
		46,360		49,101	
CREDITORS					
Amounts falling due within one year		29,971		32,703	
NET CURRENT ASSETS			16,389		16,398
TOTAL ASSETS LESS CURRENT LIABILITIES			31,996		39,807
CAPITAL AND RESERVES					
Called up share capital	3		100		100
Profit and loss account			31,896		39,707
SHAREHOLDERS' FUNDS			31,996		39,807

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2013 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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 Board of Directors on 6 September 2013 and were signed on its behalf by:

Councillor J M M Humphrey CBE - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the Year Ended 31 March 2013

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 amounts receivable for the sale of building materials together with the receipt of grant income.

The sale of building materials is recorded net of VAT, net of trade discounts given and is recognised when the transaction takes place.

Grant income is received primarily from Aberdeenshire Council in the furtherance of the company's activities and is recognised when it is reasonable to expect that the grants will be received and that all conditions will be met, usually on submission of a valid claim for payment.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 20% on cost
Plant and machinery	- 20% on cost

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. Deferred tax is not recognised when assets are revalued unless, by the balance sheet date, the company has entered into a binding agreement to sell the assets and recognised the gains and losses expected to arise on sale or where assets have been sold and it is expected that the taxable gain will be rolled over into a replacement asset.

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.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 April 2012	
and 31 March 2013	39,015
DEPRECIATION	
At 1 April 2012	15,606
Charge for year	7,802
At 31 March 2013	23,408
NET BOOK VALUE	
At 31 March 2013	15,607
At 31 March 2012	23,409

continued...

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2013 £	2012 £
100	Ordinary	1	100	100

4. ULTIMATE PARENT COMPANY

North East Scotland Preservation Trust, is regarded by the directors as being the company's ultimate parent company.

It is a charity limited by guarantee and registered in Scotland, which is not required to prepare group accounts.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.