

**Abbreviated Unaudited Accounts for the Year Ended 30th April 2015**

**for**

**Iain Carruthers Construction Limited**

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**for the Year Ended 30th April 2015**

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**Iain Carruthers Construction Limited**

**Company Information**  
**for the Year Ended 30th April 2015**

**DIRECTOR:** I J Carruthers

**SECRETARY:** I J Carruthers

**REGISTERED OFFICE:** Westwinds  
Bellevue Road  
Dornock  
Dumfriesshire  
DG12 6SW

**REGISTERED NUMBER:** SC269324 (Scotland)

**ACCOUNTANTS:** Farries Kirk & McVean  
Dumfries Enterprise Park  
Heathhall  
Dumfries  
DUMFRIESSHIRE  
DG1 3SJ

**Abbreviated Balance Sheet**  
**30th April 2015**

	Notes	2015 £	2014 £
<b>CURRENT ASSETS</b>			
Stocks		465,000	430,500
Debtors		240,345	240,285
Cash at bank		<u>2,597</u>	<u>29,923</u>
		707,942	700,708
<b>CREDITORS</b>			
Amounts falling due within one year		<u>(8,468)</u>	<u>(10,275)</u>
<b>NET CURRENT ASSETS</b>		<u>699,474</u>	<u>690,433</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>699,474</u>	<u>690,433</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	2	100	100
Profit and loss account		<u>699,374</u>	<u>690,333</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>699,474</u>	<u>690,433</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th April 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th April 2015 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 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
- (b) 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 15th January 2016 and were signed by:

I J Carruthers - Director

**Notes to the Abbreviated Accounts**  
**for the Year Ended 30th April 2015**

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 from building contracting, excluding value added tax.

**Stocks**

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

2. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2015 £	2014 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

**Iain Carruthers Construction Limited**

**Report of the Accountants to the Director of**  
**Iain Carruthers Construction Limited**

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

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 30th April 2015 set out on pages three to six and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Farries Kirk & McVean  
Dumfries Enterprise Park  
Heathhall  
Dumfries  
DUMFRIESSHIRE  
DG1 3SJ

15th January 2016