

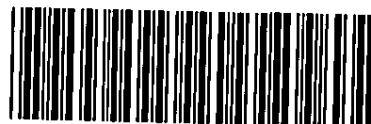
Registration number SC259027

G A Construction (Highlands) Limited

Abbreviated accounts

for the year ended 30 November 2011

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G A Construction (Highlands) Limited

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G A Construction (Highlands) Limited

**Chartered Accountants' report to the Director on the
unaudited accounts of G A Construction (Highlands) Limited**

In accordance with the engagement letter, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company which comprise the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the company's director in accordance with the terms of our engagement. Our work has been undertaken to enable us to prepare the accounts on behalf of the company's director 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 director 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 accounts.

You have acknowledged on the balance sheet for the year ended 30 November 2011 your duty to ensure that the company has kept proper accounting records and to prepare accounts 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 accounts. 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 accounts.



Frame Kennedy & Forrest
Chartered Accountants
Albyn House
Union Street
Inverness
IV1 1QA

27 April 2012

G A Construction (Highlands) Limited

**Abbreviated balance sheet
as at 30 November 2011**

		2011		2010	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		104,378		105,523
Current assets					
Stocks		16,545		19,941	
Debtors		90,382		143,140	
Cash at bank and in hand		319,228		82,897	
		<u>426,155</u>		<u>245,978</u>	
Creditors: amounts falling due within one year	3	(156,305)		(82,090)	
Net current assets			<u>269,850</u>		<u>163,888</u>
Total assets less current liabilities			374,228		269,411
Creditors: amounts falling due after more than one year	4		(3,056)		(15,094)
Provisions for liabilities			<u>(21,755)</u>		<u>(19,602)</u>
Net assets			<u>349,417</u>		<u>234,715</u>
Capital and reserves					
Called up share capital	5		2		2
Profit and loss account			<u>349,415</u>		<u>234,713</u>
Shareholders' funds			<u>349,417</u>		<u>234,715</u>

The director's statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 4 to 6 form an integral part of these financial statements.

G A Construction (Highlands) Limited

Abbreviated balance sheet (continued)


**Director's statements required by Sections 475(2) and (3)
for the year ended 30 November 2011**

In approving these abbreviated accounts as director of the company I hereby confirm:

- (a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ;
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 30 November 2011 ; and
- (c) that I acknowledge my responsibilities for:
 - (1) ensuring that the company keeps accounting records which comply with Section 386 ; and
 - (2) preparing financial statements 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 year then ended in accordance with the requirements of Section 393 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies .

The abbreviated accounts were approved by the Board on 27 April 2012 and signed on its behalf by



S G Armour
Director

The notes on pages 4 to 6 form an integral part of these financial statements.

G A Construction (Highlands) Limited

Notes to the abbreviated financial statements for the year ended 30 November 2011

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities.

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Plant and machinery	-	25% Reducing Balance
Fixtures, fittings and equipment	-	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 constant periodic rates of charge on the net obligations outstanding in each period.

1.5. Stock and work in progress

Work in progress is valued at the lower of cost and net realisable value.

1.6. Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange prevailing at the accounting date. Transactions in foreign currencies are recorded at the date of the transactions. All differences are taken to the Profit and Loss account.

G A Construction (Highlands) Limited

Notes to the abbreviated financial statements for the year ended 30 November 2011

..... continued

		Tangible fixed assets £	
2.	Fixed assets		
	Cost		
	At 1 December 2010		185,668
	Additions		41,618
	Disposals		(18,895)
	At 30 November 2011		<u>208,391</u>
	Depreciation		
	At 1 December 2010		80,145
	On disposals		(10,924)
	Charge for year		<u>34,792</u>
	At 30 November 2011		<u>104,013</u>
	Net book values		
	At 30 November 2011		<u>104,378</u>
	At 30 November 2010		<u>105,523</u>
3.	Creditors: amounts falling due within one year	2011 £	2010 £
	Creditors include the following:		
	Secured creditors	<u>12,038</u>	<u>17,482</u>
4.	Creditors: amounts falling due after more than one year	2011 £	2010 £
	Creditors include the following:		
	Secured creditors	<u>3,056</u>	<u>15,094</u>

G A Construction (Highlands) Limited

**Notes to the abbreviated financial statements
for the year ended 30 November 2011**

..... continued

5. Share capital	2011	2010
	£	£
Allotted, called up and fully paid		
2 Ordinary shares of £1 each	<u>2</u>	<u>2</u>