

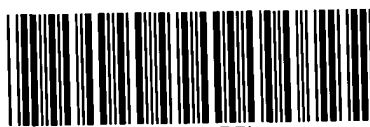
Registration number SC259027

G A Construction (Highlands) Limited

Abbreviated accounts

for the year ended 30 November 2016

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G A Construction (Highlands) Limited

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G A Construction (Highlands) Limited

**Report to the Board of Directors on the preparation
of unaudited statutory accounts of G A Construction (Highlands) Limited
for the year ended 30 November 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of G A Construction (Highlands) Limited for the year ended 30 November 2016 which comprise 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 www.icas.org.uk/accountspreparationguidance.

This report is made solely to the company's Board of Directors in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the accounts of G A Construction (Highlands) Limited and state those matters that we have agreed to state to the company's Board of Directors, as a body, in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at . To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than G A Construction (Highlands) Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that G A Construction (Highlands) Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of G A Construction (Highlands) Limited. You consider that G A Construction (Highlands) Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of G A Construction (Highlands) Limited. 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 statutory accounts.

.....
Frame Kennedy
Chartered Accountants
Metropolitan House
31-33 High Street
Inverness
IV1 1HT

2 March 2017

G A Construction (Highlands) Limited

**Abbreviated balance sheet
as at 30 November 2016**

		2016		2015	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		550,905		548,384
Current assets					
Debtors		472,107		136,350	
Cash at bank and in hand		546,828		1,181,219	
		<u>1,018,935</u>		<u>1,317,569</u>	
Creditors: amounts falling due within one year	3	<u>(138,335)</u>		<u>(197,236)</u>	
Net current assets			<u>880,600</u>		<u>1,120,333</u>
Total assets less current liabilities			1,431,505		1,668,717
Provisions for liabilities			<u>(48,988)</u>		<u>(63,357)</u>
Net assets			<u>1,382,517</u>		<u>1,605,360</u>
Capital and reserves					
Called up share capital	4		105		2
Profit and loss account			<u>1,382,412</u>		<u>1,605,358</u>
Shareholders' funds			<u>1,382,517</u>		<u>1,605,360</u>

The directors' 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)

**Directors' statements required by Sections 475(2) and (3)
for the year ended 30 November 2016**

For the year ended 30 November 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The Board acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

These accounts were approved by the Board on 2 March 2017, and are signed on their behalf by:

S Glover Armour
Director

A handwritten signature in black ink, appearing to be 'S Glover Armour', written over a horizontal line.

Registration number SC259027

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 2016

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 January 2015).

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:

Land and buildings	-	2% Straight line
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.

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.5. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.

G A Construction (Highlands) Limited

**Notes to the abbreviated financial statements
for the year ended 30 November 2016**

..... continued

1.6. Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold;

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable;

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

G A Construction (Highlands) Limited

**Notes to the abbreviated financial statements
for the year ended 30 November 2016**

..... continued

2. Fixed assets	Tangible fixed assets	
	£	
Cost		
At 1 December 2015		975,775
Additions		139,424
Disposals		(83,781)
At 30 November 2016		<u>1,031,418</u>
Depreciation		
At 1 December 2015		427,391
On disposals		(59,830)
Charge for year		112,952
At 30 November 2016		<u>480,513</u>
Net book values		
At 30 November 2016		<u>550,905</u>
At 30 November 2015		<u>548,384</u>
 3. Creditors: amounts falling due within one year	 2016	 2015
	£	£
Creditors include the following:		
Secured creditors	<u>-</u>	<u>5,317</u>
 4. Share capital	 2016	 2015
	£	£
Allotted, called up and fully paid		
105 Ordinary shares of £1 each	<u>105</u>	<u>2</u>