REGISTERED NUMBER: SC48426

ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 28 FEBRUARY 2011

FOR

BRAND & ROSS (GLASGOW) LIMITED

THURSDAY

SSCYMWLX

SCT 11/08/2011 939

COMPANIES HOUSE

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FOR THE YEAR ENDED 28 FEBRUARY 2011

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ABBREVIATED BALANCE SHEET
28 FEBRUARY 2011

	Notes	2011 £	£	2010 £	£
FIXED ASSETS					
Tangible assets	2		31,393		34,264
CURRENT ASSETS					
Stocks		3,730		4,099	
Debtors		23,836		36,317	
Cash at bank and in hand		251,768		287,109	
		279,334		327,525	
CREDITORS					
Amounts falling due within one year		138,876		200,419	
NET CURRENT ASSETS			140,458		127,106
TOTAL ASSETS LESS CURRENT LIABILITIES			171,851		161,370
PROVISIONS FOR LIABILITIES			1,489		828
NET ASSETS			170,362		160,542
CAPITAL AND RESERVES					
Called up share capital	3		200		200
Profit and loss account			170,162		160,342
SHAREHOLDERS' FUNDS			170,362		160,542

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2011.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2011 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 notes form part of these abbreviated accounts

continued...

ABBREVIATED BALANCE SHEET - continued
28 FEBRUARY 2011

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 4/7/11 and were signed on its behalf by:

.....
B M Stern - Director

.....
G A Stern - Director

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2011

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.

Improvements to property	- 10% on cost
Plant and machinery	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance

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

Deferred tax
The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. However, deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred taxation is measured on a non-discounted basis at the average tax rates that would apply when the timing differences are expected to reverse, based on tax rates and laws that have been enacted by the balance sheet date.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 March 2010	144,897
Additions	15,988
Disposals	(18,065)
At 28 February 2011	142,820
DEPRECIATION	
At 1 March 2010	110,633
Charge for year	11,193
Eliminated on disposal	(10,399)
At 28 February 2011	111,427
NET BOOK VALUE	
At 28 February 2011	31,393
At 28 February 2010	34,264

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NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2011

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2011 £	2010 £
200	Ordinary A	£1	200	200