

No: SC72313

ANZ INVESTMENTS LTD

AMENDING

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2012

PREPARED BY:

**W. WHITE & CO.  
CHARTERED ACCOUNTANTS**

KILMARNOCK  
NOVEMBER 2013

WEDNESDAY



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**ANZ INVESTMENTS LTD**

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**FOR THE YEAR ENDED 30 JUNE 2012**

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**ANZ INVESTMENTS LTD****ABBREVIATED BALANCE SHEET****No: SC72313****AS AT 30 JUNE 2012**

|                                                                |              | <b><u>2012</u></b> | <b><u>2011</u></b> |
|----------------------------------------------------------------|--------------|--------------------|--------------------|
| <b>FIXED ASSETS</b>                                            | <b>Notes</b> |                    |                    |
| Tangible Assets                                                | 2            | £ 108,388          | £ 109,290          |
| Investments                                                    | 3            | 11,000             | 11,000             |
|                                                                |              | <u>£ 119,388</u>   | <u>£ 120,290</u>   |
| <b>CURRENT ASSETS</b>                                          |              |                    |                    |
| Stocks                                                         |              | £ 80,505           | £100,558           |
| Debtors                                                        |              | 18,049             | 23,913             |
| Cash and Bank Balances                                         |              | 44,413             | 20,524             |
|                                                                |              | <u>£142,967</u>    | <u>£144,995</u>    |
| <b>CREDITORS: amounts falling due within one year</b>          |              | <u>(16,328)</u>    | <u>(9,807)</u>     |
| <b>NET CURRENT ASSETS</b>                                      |              | 126,639            | 135,188            |
|                                                                |              | <u>£ 246,027</u>   | <u>£ 255,478</u>   |
| <b>CREDITORS: amounts falling due after more than one year</b> |              | (7,644)            | -                  |
| <b>Provision for Liabilities and Charges</b>                   |              | <u>(167)</u>       | <u>(74)</u>        |
| <b>TOTAL NET ASSETS</b>                                        |              | <u>£ 238,216</u>   | <u>£ 255,404</u>   |
| <b><u>FINANCED BY:</u></b>                                     |              |                    |                    |
| <b>CAPITAL AND RESERVES</b>                                    |              |                    |                    |
| Called Up Share Capital                                        | 4            | £ 45,100           | £ 45,100           |
| Revaluation Reserve                                            |              | -                  | 150,820            |
| Profit and Loss Account                                        |              | 193,116            | 59,484             |
|                                                                |              | <u>£ 238,216</u>   | <u>£ 255,404</u>   |

The directors' statements required by sections 414, 475 and 477 of the Companies Act 2006 are shown on the following page which forms part of the Balance Sheet.

The revised accounts replace the original accounts.

They are now the statutory accounts.

They have been prepared at the date of the original accounts, and not as at the date of revision and accordingly do not deal with events between those dates.

**ANZ INVESTMENTS LTD**

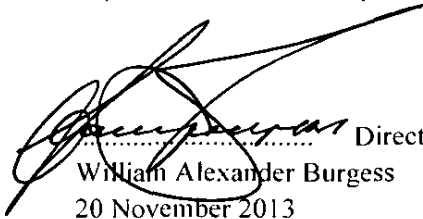
**ABBREVIATED BALANCE SHEET continued**

**AT 30 JUNE 2012**

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

For the financial year ended 30 June 2012, the Company was entitled to exemption from audit under section 477 of the Companies Act 2006, and no notice has been deposited under section 476.

The Directors acknowledge their responsibilities for ensuring that the Company keeps accounting records which comply with section 386 and for preparing accounts which give a true and fair view of the state of affairs of the Company at the end of the financial year and of its profit for the 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 accounts, so far as applicable to the Company.

 Director  
William Alexander Burgess  
20 November 2013

The accompanying notes are an integral part of this Balance Sheet.

## **ANZ INVESTMENTS LTD**

### **NOTES TO THE ABBREVIATED ACCOUNTS**

**AS AT 30 JUNE 2012**

#### **1. ACCOUNTING POLICIES**

##### **1.1 Accounting Conventions**

The financial statements are prepared under the historical cost convention

##### **1.2 Turnover**

Turnover represents revenue recognised in the accounts. Revenue is recognised when the company fulfills its contractual obligations to customers by supplying goods and services and excludes value added tax. (Where services are performed gradually over time revenue is recognised as activity progresses by reference to the value of work performed).

##### **1.3 Depreciation of Tangible Assets**

Depreciation is provided on tangible assets at the following rates in order to write off the cost less residual value over the assets' expected useful life :

Plant and Machinery                      -    20% per annum

##### **1.4 Investment Property**

Investment properties are accounted for in accordance with Statement of Standard Accounting Practice 19, Accounting for investment properties. No depreciation is provided in respect of such properties. Although the Companies Act 2006 would normally require the systematic annual depreciation of fixed assets it is believed that this policy of not providing depreciation is necessary in order for the accounts to give a true and fair view, since the current value of investment properties, and changes in that current value, are of prime importance rather than a calculation of systematic annual depreciation. Depreciation is only one of the many factors reflected in the annual valuation, and the amount which might otherwise have been shown cannot be separately identified or quantified.

##### **1.5 Stock**

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

## **ANZ INVESTMENTS LTD**

### **NOTES TO THE ABBREVIATED ACCOUNTS - continued**

**AS AT 30 JUNE 2012**

#### **1.6 Deferred Taxation**

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or a right to pay less) tax at a future date, at the tax rates that are expected to apply when the timing differences reverse based on current tax rates and laws.

Deferred tax is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the asset.

Deferred tax assets are recognised to the extent that it is regarded as more likely than not that they will be recovered. Deferred tax assets and liabilities are not discounted.

#### **2. TANGIBLE FIXED ASSETS**

|                        | <b><u>Total</u></b> |
|------------------------|---------------------|
| <b>COST:</b>           |                     |
| As at 1 July 2011      | £ 134,175           |
| Additions              | 732                 |
| At 30 June 2012        | £ 134,907           |
| <b>DEPRECIATION:</b>   |                     |
| As at 1 July 2011      | £ 24,885            |
| Charge for Year        | 1,634               |
| At 30 June 2012        | £ 26,519            |
| <b>NET BOOK VALUE:</b> |                     |
| At 30 June 2012        | £ 108,388           |
| <b>NET BOOK VALUE:</b> |                     |
| At 30 June 2011        | £ 109,290           |

**ANZ INVESTMENTS LTD**

**NOTES TO THE ABBREVIATED ACCOUNTS - continued**

**AS AT 30 JUNE 2012**

**3. INVESTMENTS**

**Investments**

**COST:**

At 1 July 2011 &  
At 30 June 2012

£ 11,000

**AMORTISATION:**

At 1 July 2011  
At 30 June 2012

£ -

**NET BOOK VALUE:**

At 30 June 2012

£ 11,000

**NET BOOK VALUE:**

At 30 June 2011

£ 11,000

**4. SHARE CAPITAL**

**2012**

**2011**

Allotted, issued and fully paid  
Ordinary Shares of £1 each

£ 100

£ 100

6% Cumulative Redeemable Preference Shares of £1 each

45,000

45,000

£ 45,100

£ 45,100

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON**

**THE UNAUDITED ACCOUNTS OF ANZ INVESTMENTS LTD**

The following reproduces the text of the Accountants' Report prepared in respect of the company's annual accounts, from which the abbreviated accounts (set out on pages 1 to 4) have been prepared.

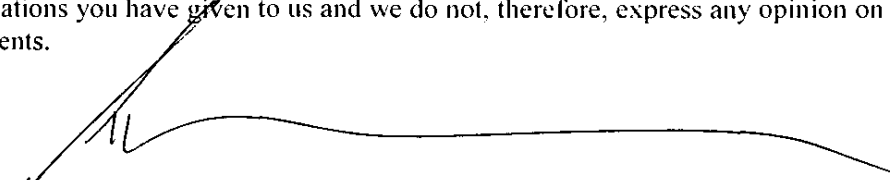
In accordance with your instructions, and in order to assist you to fulfil your duties under the Companies Act 2006, we have completed the financial statements of the company which comprise the Profit and Loss Account and Balance Sheet, and the related notes from the accounting records and information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

The report is made solely to the Company's Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Company's Directors, as a body, that we have done so, and state those matters that we have agreed to state to them in this report 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's Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical 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 compilation of financial statements.

You have acknowledged on the balance sheet as at 30 June 2012 your duty to ensure that the company has kept proper accounting records and to prepare financial statements 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 financial statements. 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 financial statements.



**W. WHITE & CO.**  
**CHARTERED ACCOUNTANTS**

**KILMARNOCK**  
**20 NOVEMBER 2013**