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BELL & COMPANY
CHARTERED ACCOUNTANTS

PROVENDER BROWN LIMITED

UNAUDITED ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 JANUARY 2012

Company Registration No. SC268710 (Scotland)

TUESDAY

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SCT 19/06/2012 #500

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PROVENDER BROWN LIMITED

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PROVENDER BROWN LIMITED

ABBREVIATED BALANCE SHEET
AS AT 31 JANUARY 2012

	Notes	2012 £	£	2011 £	£
Fixed assets					
Tangible assets	2		1,922		2,499
Current assets					
Stocks		40,481		38,430	
Debtors		5,605		3,672	
Cash at bank and in hand		12,616		10,442	
		58,702		52,544	
Creditors: amounts falling due within one year	3	(90,714)		(106,206)	
Net current liabilities			(32,012)		(53,662)
Total assets less current liabilities			(30,090)		(51,163)
Creditors: amounts falling due after more than one year	4		(3,919)		(7,296)
			(34,009)		(58,459)
Capital and reserves					
Called up share capital	5		2		2
Profit and loss account			(34,011)		(58,461)
Shareholders' funds			(34,009)		(58,459)

PROVENDER BROWN LIMITED

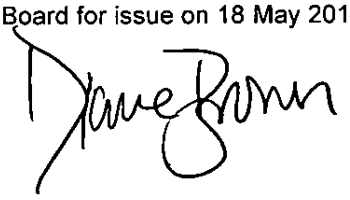
ABBREVIATED BALANCE SHEET (CONTINUED)
AS AT 31 JANUARY 2012

For the financial year ended 31 January 2012 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for 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 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.

These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the Board for issue on 18 May 2012



R D Brown
Director

Company Registration No. SC268710

PROVENDER BROWN LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 JANUARY 2012

1 Accounting policies

1.1 Accounting convention

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

The financial statements have been prepared under the going concern basis because of the continued support of the directors. The directors will not seek repayment of their loans until all other liabilities of the company are met.

1.2 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Property improvements	20% straight line
Fixtures and fittings	20% straight line
Office and computer equipment	25% straight line

1.4 Leasing

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

1.5 Stock

Stock is valued at the lower of cost and net realisable value.

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. Timing differences are differences between the taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements.

A net deferred tax asset is regarded as recoverable and therefore recognised only when it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of underlying timing differences can be deducted.

Deferred tax is not recognised when fixed assets are revalued unless by the balance sheet date there is a binding agreement to sell the revalued assets and the asset has been revalued to selling price. Neither is deferred tax recognised when fixed assets are sold and it is more likely than not that the taxable gain will be rolled over, being charged to tax only if and when the replacement assets are sold.

Deferred tax is measured on a non-discounted basis.

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 JANUARY 2012

2 Fixed assets

	Tangible assets £
Cost	
At 1 February 2011	54,086
Additions	249
Disposals	(4,879)
At 31 January 2012	49,456
Depreciation	
At 1 February 2011	51,587
On disposals	(4,879)
Charge for the year	826
At 31 January 2012	47,534
Net book value	
At 31 January 2012	1,922
At 31 January 2011	2,499

3 Creditors: amounts falling due within one year

The aggregate amount of creditors for which security has been given amounted to £3,777 (2011 - £4,189).

4 Creditors: amounts falling due after more than one year

The aggregate amount of creditors for which security has been given amounted to £3,919 (2011 - £7,296).

5 Share capital

	2012 £	2011 £
Allotted, called up and fully paid		
2 'A' ordinary shares of £1 each	2	2