Registration number: SC305316

Breagha Ltd

trading as Beau Belles

Unaudited Abbreviated Accounts

for the Year Ended 31 July 2012

SATURDAY

S275G4CR
SCT 27/04/2013 #298
COMPANIES HOUSE

The Hansen Company
Chartered Accountants
The Old Forge
28 Field Road
Busby
Glasgow
G76 8SE

Breagha Ltd
trading as Beau Belles
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

Chartered Accountants' Report to the Director on the Preparation of the Unaudited Statutory Accounts of

Breagha Ltd

trading as Beau Belles

for the Year Ended 31 July 2012

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 Profit and Loss Account, the Balance Sheet, and the related notes from the accounting records and information and explanations you have given us.

This report is made to the Company's Board of 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 Board of Directors 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 and the Company's Board of 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 the year end 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 or a review 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 statutory accounts.

The Hansen Company

Chartered Accountants
The Old Forge
28 Field Road
Busby
Glasgow
G76 8SE

15 February 2013

Breagha Ltd
trading as Beau Belles
(Registration number: SC305316)
Abbreviated Balance Sheet at 31 July 2012

	Note	2012 £	2011 £
Fixed assets			
Tangible fixed assets		1,843	1,759
Current assets			
Stocks		4,000	2,954
Debtors		733	1,644
Cash at bank and in hand		2,059	2,768
		6,792	7,366
Creditors: Amounts falling due within one year		(31,685)	(15,399)
Net current liabilities		(24,893)	(8,033)
Net liabilities		(23,050)	(6,274)
Capital and reserves			
Called up share capital	3	1	1
Profit and loss account		(23,051)	(6,275)
Shareholders' deficit		(23,050)	(6,274)

For the year ending 31 July 2012 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the director on 15 February 2013

.....
Mrs Avril Stringer
Director

Breagha Ltd
trading as Beau Belles
Notes to the Abbreviated Accounts for the Year Ended 31 July 2012

1 Accounting policies

Basis of preparation
The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Going concern
The director considers it appropriate to consider the company a going concern as it will continue to operate with the ongoing support of the director.

Turnover
Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Depreciation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	20% reducing balance
Equipment	20% reducing balance

Stock
Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

Financial instruments
Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 August 2011	2,199	2,199
Additions	545	545
At 31 July 2012	2,744	2,744
Depreciation		
At 1 August 2011	440	440
Charge for the year	461	461
At 31 July 2012	901	901
Net book value		
At 31 July 2012	1,843	1,843
At 31 July 2011	1,759	1,759

3 Share capital

Allotted, called up and fully paid shares

	2012		2011	
	No.	£	No.	£
Ordinary share of £1 each	1	1	1	1