

Registration number SC307749

Bramble Bars Ltd
Abbreviated accounts
for the year ended 31 August 2012

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Bramble Bars Ltd

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Bramble Bars Ltd
for the year ended 31 August 2012
Bramble Bars Ltd

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Bramble Bars Ltd for the year ended 31 August 2012 which comprise of the Balance Sheet and the related notes from the Company's accounting records and from information and explanations you have given to us.

As a practising member of The Association of Chartered Certified Accountants , we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com/>.

This report is made 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 Bramble Bars Ltd 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 Association of Chartered Certified Accountants as detailed at . 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 for our work or for this report.

It is your duty to ensure that the company has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Bramble Bars Ltd. You consider that Bramble Bars Ltd is exempt from the statutory audit requirement 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.



McDonald Gordon & Co Ltd
Chartered Certified Accountants
29 York Place
Edinburgh
EH1 3HP

8th May 2013

Bramble Bars Ltd

**Abbreviated balance sheet
as at 31 August 2012**

		2012		2011	
	Notes	£	£	£	£
Fixed assets					
Intangible assets	2		20,748		-
Tangible assets	2		8,031		885
Investments	2		10,000		10,000
			<u>38,779</u>		<u>10,885</u>
Current assets					
Stocks		6,302		6,109	
Debtors		32,814		33,125	
Cash at bank and in hand		37,902		37,842	
		<u>77,018</u>		<u>77,076</u>	
Creditors: amounts falling due within one year		<u>(41,172)</u>		<u>(23,516)</u>	
Net current assets			<u>35,846</u>		<u>53,560</u>
Total assets less current liabilities			<u>74,625</u>		<u>64,445</u>
Net assets			<u><u>74,625</u></u>		<u><u>64,445</u></u>
Capital and reserves					
Called up share capital	3		2		2
Profit and loss account			74,623		64,443
Shareholders' funds			<u><u>74,625</u></u>		<u><u>64,445</u></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 5 form an integral part of these financial statements.

Bramble Bars Ltd

Abbreviated balance sheet (continued)

**Director's statements required by Sections 475(2) and (3)
for the year ended 31 August 2012**

In approving these abbreviated accounts as directors of the company we hereby confirm:

- (a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ;
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31 August 2012 ; and
- (c) that we acknowledge my responsibilities for:
 - (1) ensuring that the company keeps accounting records which comply with Section 386 ; and
 - (2) 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 year then ended in accordance with the requirements of Section 393 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

The abbreviated accounts were approved by the Board on 7th May 2013 and signed on its behalf by



Michael Aikman
Director

Registration number SC307749

The notes on pages 4 to 5 form an integral part of these financial statements.

Bramble Bars Ltd

Notes to the abbreviated financial statements for the year ended 31 August 2012

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 April 2008).

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. Goodwill

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life of 10 years.

1.4. Research and development

Research expenditure is written off to the profit and loss account in the year in which it is incurred.

1.5. 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:

Fixtures, fittings and equipment	- 25% straight line
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1.6. Investments

Fixed asset investments are stated at cost less provision for permanent diminution in value.

1.7. Stock

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

1.8. 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.

Bramble Bars Ltd

**Notes to the abbreviated financial statements
for the year ended 31 August 2012**

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2. Fixed assets	Intangible assets £	Tangible fixed assets £	Investments £	Total £
Cost				
At 1 September 2011	-	6,975	10,000	16,975
Additions	23,053	10,521	-	33,574
At 31 August 2012	<u>23,053</u>	<u>17,496</u>	<u>10,000</u>	<u>50,549</u>
Depreciation and Provision for diminution in value				
At 1 September 2011	-	6,090	-	6,090
Charge for year	2,305	3,375	-	5,680
At 31 August 2012	<u>2,305</u>	<u>9,465</u>	<u>-</u>	<u>11,770</u>
Net book values				
At 31 August 2012	<u>20,748</u>	<u>8,031</u>	<u>10,000</u>	<u>38,779</u>
At 31 August 2011	<u>-</u>	<u>885</u>	<u>10,000</u>	<u>10,885</u>
3. Share capital			2012 £	2011 £
Authorised				
100 Ordinary shares of £1 each			<u>100</u>	<u>100</u>
Allotted, called up and fully paid				
2 Ordinary shares of £1 each			<u>2</u>	<u>2</u>
Equity Shares				
2 Ordinary shares of £1 each			<u>2</u>	<u>2</u>
4. Transactions with directors				

Included in creditors due within one year are directors loans of £1,467 to M Aikman (2011: £1,644) and £1,644 to J Scott (2011: £1,644).