REGISTERED NUMBER: SC360203 (Scotland)

Abbreviated Unaudited Accounts for the Year Ended 30 June 2012

for

Brymer Legal Limited



Brymer Legal Limited

Contents of the Abbreviated Accounts
for the Year Ended 30 June 2012

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	3
Chartered Accountants' Report	5

Brymer Legal Limited

Company Information
for the Year Ended 30 June 2012

DIRECTOR:	Professor Stewart Brymer
REGISTERED OFFICE:	29 Drumsheugh Gardens Edinburgh EH3 7RN
REGISTERED NUMBER:	SC360203 (Scotland)
ACCOUNTANTS:	HMR Consulting Limited 492A Perth Road Dundee DD2 1LR

Brymer Legal Limited

Abbreviated Balance Sheet
30 June 2012

	Notes	30.6.12 £	£	30.6.11 £	£
FIXED ASSETS					
Tangible assets	2		2,085		1,896
CURRENT ASSETS					
Stocks		13,254		10,000	
Debtors		48,664		54,342	
Cash at bank		125,008		54,296	
		186,926		118,638	
CREDITORS					
Amounts falling due within one year		106,793		47,951	
NET CURRENT ASSETS			80,133		70,687
TOTAL ASSETS LESS CURRENT LIABILITIES			82,218		72,583
PROVISIONS FOR LIABILITIES			417		379
NET ASSETS			81,801		72,204
CAPITAL AND RESERVES					
Called up share capital	3		102		100
Profit and loss account			81,699		72,104
SHAREHOLDERS' FUNDS			81,801		72,204

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2012 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 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 director on 19/11/12 and were signed by:

Professor Stewart Brymer - Director

The notes form part of these abbreviated accounts

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 sale of services, 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.

Plant and machinery etc - 25% on cost and 20% on reducing balance

Work-in-Progress
Work in progress is valued at the lower of cost and net realisable value.

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

Deferred tax
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 less) tax at a future date, at the average 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 and liabilities are not discounted.

Operating leases
Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

Pension costs
The company makes contributions to personal pension schemes on behalf of the director and certain employees. The amount charged to the profit and loss account represents the amounts contributed during the period.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 July 2011	3,388
Additions	1,326
At 30 June 2012	4,714
DEPRECIATION	
At 1 July 2011	1,492
Charge for year	1,137
At 30 June 2012	2,629
NET BOOK VALUE	
At 30 June 2012	2,085
At 30 June 2011	1,896

continued...

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.6.12 £	30.6.11 £
100	Ordinary A shares	£1	100	100
1	Ordinary B shares	£1	1	-
1	Ordinary C shares	£1	1	-
			102	100

4. TRANSACTIONS WITH DIRECTOR

At the year end, Professor Stewart Brymer was due £36,027 (2011 - £8,433) from the company and this loan is included within Other Creditors.

Chartered Accountants' Report to the Director
on the Unaudited Financial Statements of
Brymer Legal Limited

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to four) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Brymer Legal Limited for the year ended 30 June 2012 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at http://www.icas.org.uk/accountspreparationguidance.

This report is made solely to the director of Brymer Legal Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Brymer Legal Limited and state those matters that we have agreed to state to the director of Brymer Legal Limited in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at http://www.icas.org.uk/accountspreparationguidance. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that Brymer Legal Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Brymer Legal Limited. You consider that Brymer Legal Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Brymer Legal Limited. 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 financial statements.

HMR Consulting Ltd

HMR Consulting Limited
492A Perth Road
Dundee
DD2 1LR

Date: 20/11/12