Registered number
SC374739

Brandcruiser Limited

Abbreviated Accounts

31 March 2012

Brandcruiser Limited
Registered number: SC374739
Abbreviated Balance Sheet
as at 31 March 2012

	Notes		2012		2011
			£		£
Fixed assets					
Tangible assets	2		12,686		15,858
Current assets					
Debtors		-		4,056	
Creditors: amounts falling due within one year		(66,930)		(68,322)	
Net current liabilities			(66,930)		(64,266)
Net liabilities			(54,244)		(48,408)
Capital and reserves					
Called up share capital	3		2		2
Profit and loss account			(54,246)		(48,410)
Shareholders' funds			(54,244)		(48,408)

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

D McCallum
Director
Approved by the board on 19 December 2012

Brandcruiser Limited
Notes to the Abbreviated Accounts
for the year ended 31 March 2012

1 Accounting policies

Basis of preparation

The accounts 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 the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Marketing bus	20% reducing balance
Computer equipment	20% reducing balance

Stocks

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

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

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

Pensions

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

2 Tangible fixed assets

	£
Cost	
At 1 April 2011	19,822
At 31 March 2012	19,822
Depreciation	

At 1 April 2011	3,964
Charge for the year	3,172
At 31 March 2012	7,136

Net book value

At 31 March 2012	12,686
At 31 March 2011	15,858

3 Share capital

	Nominal value	2012 Number	2012 £	2011 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	-	2	2

	Nominal value	Number	Amount £
Shares issued during the period:			
Ordinary shares	£1 each	-	2

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