Registration number: SC478739

Brae Certification Ltd

Unaudited Abbreviated Accounts

for the Year Ended 31 July 2015

Roderick Gunkel & Associates Ltd
Orchardlea
Callander
FK17 8BG

Brae Certification Ltd
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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 Certified Accountants' Report to the Director on the Preparation of the Unaudited Statutory Accounts of Brae Certification Ltd for the Year Ended 31 July 2015

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Brae Certification Ltd for the year ended 31 July 2015 set out on pages from the company's accounting records and from information and explanations you have given us.

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

This report is made solely to the Board of Directors of Brae Certification Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Brae Certification Ltd and state those matters that we have agreed to state to them, as a body . To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Brae Certification Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Brae Certification Ltd 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 Brae Certification Ltd. You consider that Brae Certification Ltd 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 accounts of Brae Certification Ltd. 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.

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Roderick Gunkel & Associates Ltd
Orchardlea
Callander
FK17 8BG
12 October 2015

Brae Certification Ltd
(Registration number: SC478739)
Abbreviated Balance Sheet at 31 July 2015

	Note	2015 £
Fixed assets		
Tangible fixed assets		1,300
Current assets		
Debtors		5,348
Cash at bank and in hand		40,044
		45,392
Creditors: Amounts falling due within one year		(17,129)
Net current assets		28,263
Net assets		29,563
Capital and reserves		
Called up share capital	3	100
Profit and loss account		29,463
Shareholders' funds		29,563

For the year ending 31 July 2015 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 his 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 12 October 2015

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Alastair N Maclean
Director

The notes on pages 3 to 4 form an integral part of these financial statements.

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).

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, fittings, tools and equipment	20-50% reducing balance p.a.

Tangible fixed assets

	Fixtures and fittings £	Total £
Cost or valuation		
Additions	1,929	1,929
Depreciation		
Charge for the year	629	629
Net book value		
At 31 July 2015	1,300	1,300

2 Fixed assets

	Tangible assets £	Total £
Cost		
Additions	1,929	1,929
At 31 July 2015	1,929	1,929
Depreciation		
Charge for the year	629	629
At 31 July 2015	629	629
Net book value		
At 31 July 2015	1,300	1,300

3 **Share capital**

Allotted, called up and fully paid shares

	2015	
	No.	**£**
Ordinary shares of £1 each	100	100

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.