

BREMNER MANAGEMENT SUPPORT LIMITED

ABBREVIATED STATUTORY ACCOUNTS

FOR THE YEAR ENDED 31 MAY 2011

Company No. 343 036 (Scotland)



**BREMNER MANAGEMENT SUPPORT LIMITED**

**ABBREVIATED BALANCE SHEET**

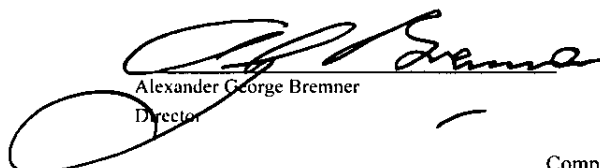
**AT 31 MAY 2011**

	Note	2011 £	2010 £
<b>FIXED ASSETS</b>			
Tangible Assets	3	3,371	1,230
		<hr/> 3,371	<hr/> 1,230
<b>CURRENT ASSETS</b>			
Stocks		3,851	12,704
Debtors		40,750	-
Cash at Bank and in Hand		123,268	121,337
		<hr/> 167,869	<hr/> 134,041
Creditors - amounts falling due within one year		(57,340)	(55,532)
<b>NET CURRENT ASSETS</b>		<hr/> 110,529	<hr/> 78,509
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<hr/> 113,900	<hr/> 79,739
Creditors - amounts falling due after more than one year		-	-
Provisions for Liabilities and Charges		(429)	-
<b>NET ASSETS</b>		<hr/> <hr/> £113,471	<hr/> <hr/> £79,739
<b>CAPITAL AND RESERVES</b>			
Called up Share Capital	4	100	100
Profit and Loss Account		113,371	79,639
<b>SHAREHOLDERS FUNDS - All Equity</b>		<hr/> <hr/> £113,471	<hr/> <hr/> £79,739

The director considers that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477(1) of the Companies Act 2006. Shareholders holding 10% or more of the nominal value of the company's issued share capital have not issued a notice requiring an audit under section 476 of the Companies Act 2006. The director acknowledges his responsibilities for ensuring that the company keeps accounting records which comply with section 386 and section 387 of the Companies Act 2006, and for preparing accounts which give a true and fair view of the state of affairs of the company as at the period end and of its profit or loss for the period then ended in accordance with the requirements of section 396, and which otherwise comply with the requirements of the Act relating to the Accounts so far as applicable to the company.

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

These abbreviated accounts were approved by the board on 12 August 2011  
and signed on its behalf by:

  
Alexander George Bremner  
Director

Company No. 343 036 (Scotland)

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

**BREMNER MANAGEMENT SUPPORT LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS - 31 MAY 2011**

**1. ACCOUNTING POLICIES**

**Basis of preparation of financial statements**

The financial statements are prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Depreciation of tangible fixed assets**

Tangible fixed assets are stated at cost or valuation less depreciation. The cost or valuation of tangible fixed assets, less any residual value, is written off over their expected useful lives as follows:

	Period in Years
Plant & Machinery	3

**Stocks and Work in Progress**

Stocks and work in progress are valued at the lower of cost and estimated net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Finished work in progress is valued at selling price.

**Deferred Taxation**

Provision is made for taxation deferred as a result of timing differences between the incidence of income and expenditure for taxation and accounts purposes. However, deferred tax assets are recognised only to the extent that the director considers it is more likely than not that they will be recovered against future taxable profits.

**Pensions**

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

**Revenue Recognition**

The company recognises revenue to the extent that it has fulfilled its contractual obligations to its customers through the supply of goods and services.

**2. TURNOVER**

Turnover comprises the invoice value of goods and services supplied by the company, net of Value Added Tax, adjusted for any movement in work in progress.

**3. TANGIBLE FIXED ASSETS**

	Total £
<b>COST OR VALUATION</b>	
At 31 May 2010	2,988
Additions	4,019
Disposals	(613)
At 31 May 2011	<u>£6,394</u>
<b>DEPRECIATION</b>	
At 31 May 2010	1,758
Charge for the year	1,878
On disposals	(613)
At 31 May 2011	<u>£3,023</u>
<b>NET BOOK VALUES</b>	
At 31 May 2011	<u>£3,371</u>
At 31 May 2010	<u>£1,230</u>

**BREMNER MANAGEMENT SUPPORT LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS - 31 MAY 2011**

**4. CALLED UP SHARE CAPITAL**

		2011	2010	2011	2010
	Denomination	Quantity			
Allotted, called up and fully paid					
Ordinary shares	£1.00	100	100	£100	£100
				<u>£100</u>	<u>£100</u>

**5. DIRECTORS AND RELATED PARTY TRANSACTIONS**

AG Bremner was interested throughout the year, through his ownership of property let by the company in transactions for the purchase of services at normal market value. During the year the company purchased services to the value of £4,052 (2010 - £2,510).