

BREMNER MANAGEMENT SUPPORT LIMITED

ABBREVIATED STATUTORY ACCOUNTS

FOR THE YEAR ENDED 31 MAY 2015

Company No. 343 036 (Scotland)

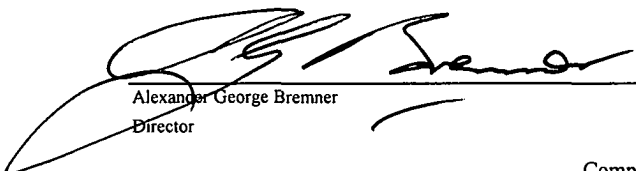


BREMNER MANAGEMENT SUPPORT LIMITED**ABBREVIATED BALANCE SHEET****AS AT 31 MAY 2015**

	Note	2015 £	2014 £
Fixed assets			
Tangible assets	3	100	595
Investments		137,933	100,814
		138,033	101,409
Current assets			
Stocks		-	1,676
Debtors		3,169	2,067
Cash at bank and in hand		5,640	38,989
		8,809	42,732
Creditors - amounts falling due within one year		(3,267)	(4,769)
NET CURRENT ASSETS		5,542	37,963
TOTAL ASSETS LESS CURRENT LIABILITIES		143,575	139,372
Creditors - amounts falling due after more than one year		-	-
Provisions for liabilities		(18)	(113)
NET ASSETS		143,557	139,259
CAPITAL AND RESERVES			
Called up share capital	4	100	100
Profit and loss account		143,457	139,159
SHAREHOLDERS FUNDS - All Equity		143,557	139,259

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 the 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 abbreviated 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.
They were approved by the board on 28 August 2015
and signed on its behalf by:


Alexander George Bremner
Director

Company No. 343 036 (Scotland)

The notes on page 3 form part of these financial statements

BREMNER MANAGEMENT SUPPORT LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS - 31 MAY 2015

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).

Turnover

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

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.

Depreciation of tangible fixed assets

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

	Principal annual rate
Plant & machinery	33% per annum straight line basis

Investments

Long term investments are classified as fixed assets and are stated at cost in the balance sheet. Provision is made for any impairment in the value of the investments.

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. Work in progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

Deferred taxation

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. However, deferred tax assets are recognised only to the extent that the director considers it is more likely than not that there will be suitable tax profits from which the future reversal of the underlying timing differences can be deducted. Deferred taxation is measured on a non-discounted basis at the average tax rates that would apply when the timing differences are expected to reverse, based on tax rates and laws enacted or substantively enacted by the balance sheet date.

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.

2. TURNOVER

The whole of the turnover and profit or (loss) before taxation is attributable to real estate management.

3. TANGIBLE FIXED ASSETS

	Total £
COST OR VALUATION	
At 31 May 2014	8,299
Additions	-
Disposals	-
At 31 May 2015	8,299
DEPRECIATION	
At 31 May 2014	7,704
Charge for the year	495
On disposals	-
At 31 May 2015	8,199
NET BOOK VALUES	
At 31 May 2015	100
At 31 May 2014	595

4. CALLED UP SHARE CAPITAL

	Denomination £	2015 Quantity	2014 Quantity	2015 £	2014 £
Allotted, called up and fully paid					
Ordinary shares	1.00	100	100	100	100