

Abbreviated Accounts
for the Year Ended 30 September 2008
for
A Borland & Co (Glaziers) Limited

THURSDAY



SP3546QP

SCT

22/01/2009

288

COMPANIES HOUSE

A Borland & Co (Glaziers) Limited

**Contents of the Abbreviated Accounts
for the Year Ended 30 September 2008**

	Page
Company Information	1
Report of the Independent Auditors on the Abbreviated Accounts	2
Abbreviated Balance Sheet	3
Notes to the Abbreviated Accounts	4

A Borland & Co (Glaziers) Limited
Company Information
for the Year Ended 30 September 2008

DIRECTORS:

A Borland
Mrs E Borland
M Borland
B Borland

SECRETARY:

M Borland

REGISTERED OFFICE:

2117 London Road
Glasgow
G32 8XQ

REGISTERED NUMBER:

SCO44868 (Scotland)

AUDITORS:

Ballantyne & Company
60 St Enoch Square
Glasgow
G1 4AG

**Report of the Independent Auditors to
A Borland & Co (Glaziers) Limited
Under Section 247B of the Companies Act 1985**

We have examined the abbreviated accounts set out on pages three to six, together with the financial statements of A Borland & Co (Glaziers) Limited for the year ended 30 September 2008 prepared under Section 226 of the Companies Act 1985.

This report is made solely to the company, in accordance with Section 247B of the Companies Act 1985. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated accounts in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Act to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with those provisions and to report our opinion to you.

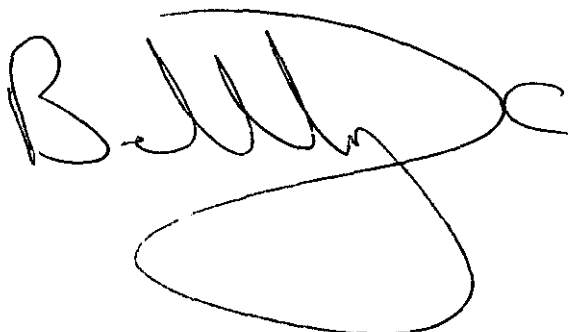
Basis of opinion

We conducted our work in accordance with Bulletin 2006/3 "The Special Auditor's Report on Abbreviated Accounts in the United Kingdom" issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts have been properly prepared in accordance with those provisions.

Ballantyne & Company
60 St Enoch Square
Glasgow
G1 4AG



Date: 21.1.09.....

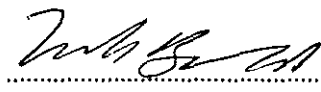
A Borland & Co (Glaziers) Limited

**Abbreviated Balance Sheet
30 September 2008**

	Notes	30.9.08 £	30.9.07 £
FIXED ASSETS			
Tangible assets	2	1,937,301	1,924,698
Investments	3	<u>250,100</u>	<u>250,100</u>
		2,187,401	2,174,798
CURRENT ASSETS			
Stocks		232,396	249,078
Debtors		1,058,586	880,993
Investments		1,872	1,872
Cash at bank and in hand		<u>1,398</u>	<u>1,136</u>
		1,294,252	1,133,079
CREDITORS			
Amounts falling due within one year		<u>1,479,348</u>	<u>1,435,112</u>
NET CURRENT LIABILITIES		<u>(185,096)</u>	<u>(302,033)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		2,002,305	1,872,765
CREDITORS			
Amounts falling due after more than one year		(382,634)	(494,209)
PROVISIONS FOR LIABILITIES		<u>(89,309)</u>	<u>(89,309)</u>
NET ASSETS		<u><u>1,530,362</u></u>	<u><u>1,289,247</u></u>
CAPITAL AND RESERVES			
Called up share capital	4	100	100
Revaluation reserve		318,850	318,850
Profit and loss account		<u>1,211,412</u>	<u>970,297</u>
SHAREHOLDERS' FUNDS		<u><u>1,530,362</u></u>	<u><u>1,289,247</u></u>

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

The financial statements were approved by the Board of Directors on 21/1/09 and were signed on its behalf by:


.....
M Borland - Director

The notes form part of these abbreviated accounts

A Borland & Co (Glaziers) Limited

**Notes to the Abbreviated Accounts
for the Year Ended 30 September 2008**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain assets and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

Turnover

Turnover represents net invoiced sales of goods, 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 or, if held under a finance lease, over the lease term, whichever is the shorter.

Freehold property	- Not provided
Plant and machinery	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

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 and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

Government grants

Grants received against capital expenditure in the year have been netted against the cost of the assets acquired as per SSAP 4. The net cost of the asset is being depreciated in line with the accounting policies as shown above.

A Borland & Co (Glaziers) Limited

**Notes to the Abbreviated Accounts - continued
for the Year Ended 30 September 2008**

2. TANGIBLE FIXED ASSETS

	Total £
COST OR VALUATION	
At 1 October 2007	2,945,313
Additions	183,811
Disposals	(76,148)
	<hr/>
At 30 September 2008	3,052,976
	<hr/>
DEPRECIATION	
At 1 October 2007	1,020,617
Charge for year	163,622
Eliminated on disposal	(68,564)
	<hr/>
At 30 September 2008	1,115,675
	<hr/>
NET BOOK VALUE	
At 30 September 2008	1,937,301
	<hr/>
At 30 September 2007	1,924,696
	<hr/>

3. FIXED ASSET INVESTMENTS

	Investments other than loans £
COST OR VALUATION	
At 1 October 2007 and 30 September 2008	250,100
	<hr/>
NET BOOK VALUE	
At 30 September 2008	250,100
	<hr/>
At 30 September 2007	250,100
	<hr/>

The company's investments at the balance sheet date in the share capital of companies include the following:

Borglas Limited

Nature of business: Non-Trading

Class of shares:	%
Ordinary	holding 100.00

Hurry Brothers Limited

Nature of business: Laminated Glass Manufacturers

Class of shares:	%
Ordinary	holding 100.00

A Borland & Co (Glaziers) Limited

**Notes to the Abbreviated Accounts - continued
for the Year Ended 30 September 2008**

4. CALLED UP SHARE CAPITAL

Authorised:

Number:	Class:	Nominal value:	30.9.08 £	30.9.07 £
5,000	Ordinary	£1	<u>5,000</u>	<u>5,000</u>

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.9.08 £	30.9.07 £
100	Ordinary	£1	<u>100</u>	<u>100</u>