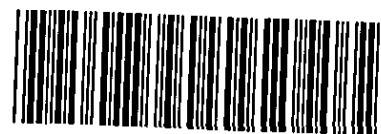


Abbreviated Accounts
for the Year Ended 30 September 2009
for
A Borland & Co (Glaziers) Limited

WEDNESDAY



S4MLNL3E
SCT 23/06/2010
COMPANIES HOUSE

934

A Borland & Co (Glaziers) Limited

**Contents of the Abbreviated Accounts
for the Year Ended 30 September 2009**

	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 2009**

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
Certified Accountants
60 St Enoch Square
Glasgow
G1 4AG

**Report of the Independent Auditors to
A Borland & Co (Glaziers) Limited
Under Section 449 of the Companies Act 2006**

We have examined the abbreviated accounts set out on pages three to six, together with the full financial statements of A Borland & Co (Glaziers) Limited for the year ended 30 September 2009 prepared under Section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. 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 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section and to report our opinion to you.

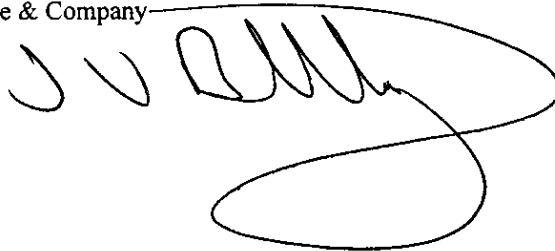
Basis of opinion

We conducted our work in accordance with Bulletin 2008/4 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 Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section.

James W Ballantyne (Senior Statutory Auditor)
for and on behalf of Ballantyne & Company
Certified Accountants
60 St Enoch Square
Glasgow
G1 4AG

A large, stylized handwritten signature in black ink, likely belonging to James W Ballantyne, is written over the printed name and company details.

21 June 2010

A Borland & Co (Glaziers) Limited

**Abbreviated Balance Sheet
30 September 2009**

	Notes	30.9.09 £	30.9.08 £
FIXED ASSETS			
Tangible assets	2	1,955,898	1,937,301
Investments	3	250,100	250,100
		<u>2,205,998</u>	<u>2,187,401</u>
CURRENT ASSETS			
Stocks		214,106	232,396
Debtors		740,030	1,058,586
Investments		1,872	1,872
Cash at bank and in hand		1,306	1,398
		<u>957,314</u>	<u>1,294,252</u>
CREDITORS			
Amounts falling due within one year		<u>1,324,159</u>	<u>1,479,348</u>
NET CURRENT LIABILITIES		<u>(366,845)</u>	<u>(185,096)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,839,153</u>	<u>2,002,305</u>
CREDITORS			
Amounts falling due after more than one year		<u>(361,788)</u>	<u>(382,634)</u>
PROVISIONS FOR LIABILITIES		<u>(95,616)</u>	<u>(89,309)</u>
NET ASSETS		<u><u>1,381,749</u></u>	<u><u>1,530,362</u></u>
CAPITAL AND RESERVES			
Called up share capital	4	100	100
Revaluation reserve		318,850	318,850
Profit and loss account		1,062,799	1,211,412
SHAREHOLDERS' FUNDS		<u><u>1,381,749</u></u>	<u><u>1,530,362</u></u>

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 21 June 2010 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 2009**

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 April 2008).

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 2009**

2. TANGIBLE FIXED ASSETS

	Total £
COST OR VALUATION	
At 1 October 2008	3,052,974
Additions	177,935
Disposals	(11,072)
	<hr/>
At 30 September 2009	3,219,837
	<hr/>
DEPRECIATION	
At 1 October 2008	1,115,672
Charge for year	156,866
Eliminated on disposal	(8,599)
	<hr/>
At 30 September 2009	1,263,939
	<hr/>
NET BOOK VALUE	
At 30 September 2009	1,955,898
	<hr/>
At 30 September 2008	1,937,302
	<hr/>

3. FIXED ASSET INVESTMENTS

	Investments other than loans £
COST OR VALUATION	
At 1 October 2008 and 30 September 2009	250,100
	<hr/>
NET BOOK VALUE	
At 30 September 2009	250,100
	<hr/>
At 30 September 2008	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:	holding
Ordinary	100.00

Hurry Brothers Limited

Nature of business: Laminated Glass Manufacturers

	%
Class of shares:	holding
Ordinary	100.00

A Borland & Co (Glaziers) Limited

**Notes to the Abbreviated Accounts - continued
for the Year Ended 30 September 2009**

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.9.09 £	30.9.08 £
100	Ordinary	£1	<u>100</u>	<u>100</u>