

BRANDON INVESTMENTS LIMITED

SC311 861
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SCT 21/06/2013 #732
COMPANIES HOUSE

BRANDON INVESTMENTS LIMITED

INDEPENDENT AUDITORS' REPORT TO BRANDON INVESTMENTS LIMITED

UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of Brandon Investments Limited for the year ended 31 October 2012 prepared under section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Chapter 10 of Part 15 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

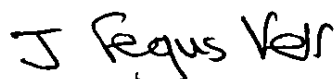
The directors are responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated 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.



J Fergus Kerr ACA (Senior Statutory Auditor)
for and on behalf of Springfords LLP

14 June 2013

Chartered Accountants
Statutory Auditor

Dundas House
Westfield Park
Eskbank
Edinburgh
EH22 3FB

BRANDON INVESTMENTS LIMITED

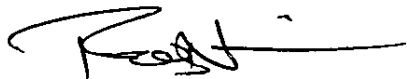
ABBREVIATED BALANCE SHEET

AS AT 31 OCTOBER 2012

	Notes	2012 £	£	£	2011 £
Fixed assets					
Tangible assets	2	1,149,872			1,149,872
Current assets					
Debtors		26,969		-	
Creditors: amounts falling due within one year		(1,173,985)		(1,160,167)	
Net current liabilities		(1,147,016)			(1,160,167)
Total assets less current liabilities		<u>2,856</u>			<u>(10,295)</u>
Capital and reserves					
Called up share capital	3	2			2
Profit and loss account		2,854			(10,297)
Shareholders' funds		<u>2,856</u>			<u>(10,295)</u>

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

Approved by the Board and authorised for issue on 14 June 2013



Fraser Niven
Director



Alexander Duke of Hamilton
Director

Company Registration No. SC311861

BRANDON INVESTMENTS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 OCTOBER 2012

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention.

The company is financed via a loan from its parent company. The parent company has indicated that it will continue to support this company for a period of at least 12 months, and has cash resources and other assets sufficient to finance its operations and provide this support. The directors thus consider that the company will continue in operational existence for the foreseeable future and they therefore continue to adopt the going concern basis of accounting in preparing the financial statements.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small company.

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

1.3 Turnover

Turnover represents rental income receivable.

1.4 Tangible fixed assets and depreciation

Land and buildings are reviewed annually for impairment and the directors are of the opinion that their useful economic lives and residual values are such that any depreciation would not be material.

1.5 Deferred taxation

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

2 Fixed assets

	Tangible assets £
Cost	
At 1 November 2011 & at 31 October 2012	1,149,872
Depreciation	
At 1 November 2011 & at 31 October 2012	-
Net book value	
At 31 October 2012	1,149,872
At 31 October 2011	1,149,872

BRANDON INVESTMENTS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2012

3	Share capital	2012	2011
		£	£
	Allotted, called up and fully paid		
	2 Ordinary shares of £1 each	2	2
		<u> </u>	<u> </u>

4 Ultimate parent company

The company's ultimate parent company is H and K Enterprises Limited, a company registered in Scotland.