

# SPRINGFORDS

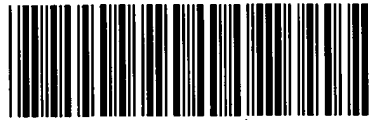
CHARTERED ACCOUNTANTS

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BRANDON INVESTMENTS LIMITED  
ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 OCTOBER 2015  
Company Number: SC311861

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WEDNESDAY



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COMPANIES HOUSE

BEYOND THE NUMBERS

# BRANDON INVESTMENTS LIMITED

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# **BRANDON INVESTMENTS LIMITED**

## **INDEPENDENT AUDITORS' REPORT TO BRANDON INVESTMENTS LIMITED UNDER SECTION 449 OF THE COMPANIES ACT 2006**

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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 2015 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.

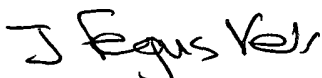
### **Respective responsibilities of the director and auditors**

The director is 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.

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

21 June 2016

**Chartered Accountants**  
**Statutory Auditor**

Dundas House  
Westfield Park  
Eskbank  
Edinburgh  
EH22 3FB

# BRANDON INVESTMENTS LIMITED

## ABBREVIATED BALANCE SHEET

AS AT 31 OCTOBER 2015

	Notes	2015 £	£	2014 £	£
<b>Fixed assets</b>					
Tangible assets	2		-		1,149,872
<b>Current assets</b>					
Debtors		21,299		2,945	
Creditors: amounts falling due within one year		(6,511)		(1,157,685)	
<b>Net current assets/(liabilities)</b>			14,788		(1,154,740)
<b>Total assets less current liabilities</b>			14,788		(4,868)
<b>Capital and reserves</b>					
Called up share capital	3		2		2
Profit and loss account			14,786		(4,870)
<b>Shareholders' funds</b>			14,788		(4,868)

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board and authorised for issue on 21 June 2016

Alexander Duke of Hamilton  
Director

Company Registration No. SC311861



# BRANDON INVESTMENTS LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 OCTOBER 2015 .

### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements are prepared under the historical cost convention.

The company ceased trading during the year and will become dormant. The directors consider that the company will continue in 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 £
<b>Cost</b>	
At 1 November 2014	1,149,872
Disposals	(1,149,872)
	<hr/>
At 31 October 2015	-
	<hr/>
<b>Depreciation</b>	
	<hr/>
At 1 November 2014 & at 31 October 2015	-
	<hr/>
<b>Net book value</b>	
At 31 October 2015	-
	<hr/>
At 31 October 2014	1,149,872
	<hr/>

# BRANDON INVESTMENTS LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2015

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<b>3</b>	<b>Share capital</b>	<b>2015</b>	<b>2014</b>
		<b>£</b>	<b>£</b>
	<b>Allotted, called up and fully paid</b>		
	2 Ordinary shares of £1 each	2	2
		<u>2</u>	<u>2</u>

### **4 Ultimate parent company**

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