

**AMENDING**  
**ABBREVIATED UNAUDITED ACCOUNTS**  
**FOR THE PERIOD 30 MARCH 2010 TO 31 MARCH 2011**  
**FOR**  
**A&J BROWN LTD**

TUESDAY



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07/02/2012

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COMPANIES HOUSE

**A&J BROWN LTD**

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**A&J BROWN LTD**

**COMPANY INFORMATION**  
**for the Period 30 March 2010 to 31 March 2011**

**DIRECTOR:** A Brown

**REGISTERED OFFICE:** 3 Moa Court  
Kirkmuirhill  
Lanark  
ML11 9GF

**REGISTERED NUMBER:** SC375892 (Scotland)

**ACCOUNTANTS:** Curle & Co  
Chartered Accountants  
22 Backbrae Street  
Kilsyth  
G65 0NH

**BANKERS:** Barclays Bank Plc  
Glasgow Banking Centre  
90 St Vincent Street  
Glasgow  
G1 1AA

**A&J BROWN LTD**

**ABBREVIATED BALANCE SHEET**  
**31 March 2011**

	<b>£</b>
<b>CURRENT ASSETS</b>	
Stocks	2,150
Debtors	2,580
Cash at bank	6,005
	<hr/>
	10,735
<b>CREDITORS</b>	
Amounts falling due within one year	10,431
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<b>NET CURRENT ASSETS</b>	304
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The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2011.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2011 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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 director on 26th January 2012 and were signed by:



.....  
A Brown - Director

**A&J BROWN LTD**

**NOTES TO THE ABBREVIATED ACCOUNTS**  
**for the Period 30 March 2010 to 31 March 2011**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Turnover**

Turnover represents net invoiced sales of services, excluding value added tax.

**Stocks**

Work in progress is valued at the lower of cost and net realisable value.

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

**Deferred tax**

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

**2. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	£
2	Ordinary	£1.00	<u><u>2</u></u>

2 Ordinary shares of £1.00 each were allotted and fully paid for cash at par during the period.

**CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR  
ON THE UNAUDITED FINANCIAL STATEMENTS OF  
A&J BROWN LTD**

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to three) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of A&J Brown Ltd for the period ended 31 March 2011 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.org.uk/accountspreparationguidance>.

This report is made solely to the director of A&J Brown Ltd in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of A&J Brown Ltd and state those matters that we have agreed to state to the director of A&J Brown Ltd in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at <http://www.icas.org.uk/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that A&J Brown Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of A&J Brown Ltd. You consider that A&J Brown Ltd is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the financial statements of A&J Brown Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



Curle & Co  
Chartered Accountants  
22 Backbrae Street  
Kilsyth  
G65 0NH

Date: ..... 20/1/12 .....