

Registered number: SC166021

BACKBOATH FARMS LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2013

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BACKBOATH FARMS LIMITED

The following reproduces the text of the Accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 3) have been prepared.

ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF BACKBOATH FARMS LIMITED FOR THE YEAR ENDED 31 OCTOBER 2013

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Backboath Farms Limited for the year ended 31 October 2013 as set out on pages 3 to 7 from the company's accounting records and from information and explanations you have given us. We have not been instructed to carry out an audit.

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 Board of Directors of Backboath Farms Limited, as a body, in accordance with the terms of our engagement letter dated 18 March 2008. Our work has been undertaken in accordance with the requirements of the Institute of Chartered Accountants of Scotland.

It is your duty to ensure that Backboath Farms Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of Backboath Farms Limited. You consider that Backboath Farms Limited is exempt from the statutory audit requirement for the year.

EQ Accountants LLP

Westby
64 West High Street
Forfar
Angus
DD8 1BJ

15 April 2014

BACKBOATH FARMS LIMITED
REGISTERED NUMBER: SC166021

ABBREVIATED BALANCE SHEET
AS AT 31 OCTOBER 2013

	Note	£	2013	£	£	2012	£
CURRENT ASSETS							
Debtors			1,362,019			1,190,606	
CREDITORS: amounts falling due within one year			<u>(55,258)</u>			<u>(32,253)</u>	
NET CURRENT ASSETS				1,306,761			1,158,353
NET ASSETS				<u>1,306,761</u>			<u>1,158,353</u>
CAPITAL AND RESERVES							
Called up share capital	2			100			100
Profit and loss account				<u>1,306,661</u>			<u>1,158,253</u>
SHAREHOLDERS' FUNDS				<u>1,306,761</u>			<u>1,158,353</u>

The directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 October 2013 and of its profit for the year in accordance with the requirements of sections 394 and 395 of the Act 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, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf on 14 April 2014.

X *James A. Black*

J A Black
 Director

The notes on page 3 form part of these financial statements.

BACKBOATH FARMS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2013

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2 Cash flow

The financial statements do not include a Cash flow statement because the company, as a small reporting entity, is exempt from the requirement to prepare such a statement under the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.3 Company's business

The company's business is farming through participation in the farming partnership of J & R Black. Income comprises the company's share in the partnership profits or losses for each year. The book value of its interest in the partnership comprises the balance standing to its credit on the current account in the books of that business.

2. SHARE CAPITAL

	2013 £	2012 £
Allotted, called up and fully paid		
100 ordinary shares of £1 each	<u>100</u>	<u>100</u>

3. CONTROLLING PARTY

As husband and wife, the directors Mr & Mrs J A Black jointly control the company through their 75% shareholding.

4. DIRECTORS' MATERIAL INTEREST

The directors have a material interest in the arrangements specified in note 1.3, as a consequence of their respective interests as partners in the farming partnership of J & R Black.