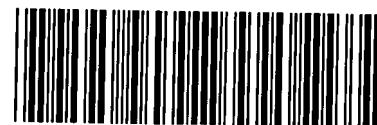


COMPANY REGISTRATION NUMBER SC237421

**H A ROSS (FARMERS) LTD**  
**ABBREVIATED ACCOUNTS**  
**30 SEPTEMBER 2014**

**A W GRAY & BUTLER**  
Chartered Accountants  
10 Knockbreck Street  
TAIN  
Ross-Shire  
IV19 1BJ

WEDNESDAY



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03/12/2014

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COMPANIES HOUSE

**H A ROSS (FARMERS) LTD**  
**ABBREVIATED ACCOUNTS**  
**YEAR ENDED 30 SEPTEMBER 2014**

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**H A ROSS (FARMERS) LTD**  
**ABBREVIATED BALANCE SHEET**  
**30 SEPTEMBER 2014**

|                                                       | Note     | 2014<br>£     | 2013<br>£     |
|-------------------------------------------------------|----------|---------------|---------------|
| <b>FIXED ASSETS</b>                                   | <b>2</b> |               |               |
| Tangible assets                                       |          | <u>28,282</u> | <u>35,409</u> |
| <b>CURRENT ASSETS</b>                                 |          |               |               |
| Stocks                                                |          | 53,040        | 44,385        |
| Debtors                                               |          | 34,941        | 3,559         |
| Cash at bank and in hand                              |          | <u>31,949</u> | <u>87,661</u> |
|                                                       |          | 119,930       | 135,605       |
| <b>CREDITORS: Amounts falling due within one year</b> |          | <u>58,323</u> | <u>76,636</u> |
| <b>NET CURRENT ASSETS</b>                             |          | <u>61,607</u> | <u>58,969</u> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>          |          | <u>89,889</u> | <u>94,378</u> |
| <b>CAPITAL AND RESERVES</b>                           |          |               |               |
| Called-up equity share capital                        | <b>3</b> | <b>2</b>      | <b>2</b>      |
| Profit and loss account                               |          | <u>89,887</u> | <u>94,376</u> |
| <b>SHAREHOLDERS' FUNDS</b>                            |          | <u>89,889</u> | <u>94,378</u> |

The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The director acknowledges his responsibility for:

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

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

These abbreviated accounts were approved and signed by the director and authorised for issue on 26 November 2014.



MR B ROSS  
Director

The notes on pages 2 to 3 form part of these abbreviated accounts.

**H A ROSS (FARMERS) LTD**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 30 SEPTEMBER 2014**

**1. ACCOUNTING POLICIES**

**Basis of accounting**

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**

The turnover shown in the profit and loss account represents amounts invoiced during the year.

**Fixed assets**

All fixed assets are initially recorded at cost.

**Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

|                          |                        |
|--------------------------|------------------------|
| Implements and Equipment | - 15% reducing balance |
| Van                      | - 20% straight line    |
| Office Equipment         | - 20% reducing balance |
| Teleporter and Tractor   | - 20% 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.

**Operating lease agreements**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

**H A ROSS (FARMERS) LTD**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 30 SEPTEMBER 2014**

**2. FIXED ASSETS**

|                             | <b>Tangible<br/>Assets<br/>£</b> |
|-----------------------------|----------------------------------|
| <b>COST</b>                 |                                  |
| At 1 October 2013           | 129,568                          |
| Additions                   | <u>436</u>                       |
| <b>At 30 September 2014</b> | <b><u>130,004</u></b>            |
| <b>DEPRECIATION</b>         |                                  |
| At 1 October 2013           | 94,159                           |
| Charge for year             | <u>7,563</u>                     |
| <b>At 30 September 2014</b> | <b><u>101,722</u></b>            |
| <b>NET BOOK VALUE</b>       |                                  |
| <b>At 30 September 2014</b> | <b><u>28,282</u></b>             |
| At 30 September 2013        | <u>35,409</u>                    |

**3. SHARE CAPITAL**

**Allotted, called up and fully paid:**

|                                   | <b>2014</b> |          | <b>2013</b> |          |
|-----------------------------------|-------------|----------|-------------|----------|
|                                   | <b>No</b>   | <b>£</b> | <b>No</b>   | <b>£</b> |
| ordinary shares shares of £1 each | <u>2</u>    | <u>2</u> | <u>2</u>    | <u>2</u> |