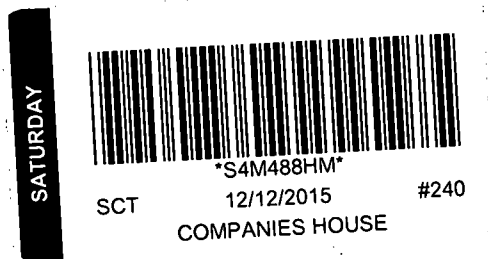


Company Registration No. SC258921 (Scotland)

MESSRS D B SMITH & SONS LIMITED
UNAUDITED ABBREVIATED FINANCIAL
STATEMENTS
FOR THE YEAR ENDED 29 MARCH 2015



MESSRS D B SMITH & SONS LIMITED

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MESSRS D B SMITH & SONS LIMITED

ABBREVIATED BALANCE SHEET

AS AT 29 MARCH 2015

	Notes	2015 £	£	2014 £	£
Fixed assets					
Investments	2		173,279		199,872
Current assets					
Creditors: amounts falling due within one year		(4,379)		(10,386)	
Net current liabilities			(4,379)		(10,386)
Total assets less current liabilities			168,900		189,486
Capital and reserves					
Called up share capital	3		2		2
Profit and loss account			168,898		189,484
Shareholders' funds			168,900		189,486

For the financial year ended 29 March 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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 for issue on 10/12/2015

D. F. Smith

Mr D F Smith
Director

Company Registration No. SC258921

MESSRS D B SMITH & SONS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 29 MARCH 2015

1 Accounting policies

1.1 Accounting convention

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

1.2 Turnover

Turnover represents the company's share of profits of the partnership of Messrs D B Smith & Sons.

1.3 Investments

The company's interest in the farming partnership of Messrs D B Smith & Sons is dealt with in the financial statements by the equity method of accounting. That is, the profit and loss account includes the company's share of the partnership profits (based on the partnership accounts) and the company's share of profit less any drawings are added to the cost of the investment in the Balance Sheet.

2 Fixed assets

	Share in partnership £
Cost	
At 30 March 2014	199,873
Additions	19,987
Disposals	(46,581)
At 29 March 2015	173,279
At 29 March 2014	199,872

The investment represents the company's interest in the farming partnership of Messrs D B Smith & Sons.

3 Share capital

	2015 £	2014 £
Allotted, called up and fully paid		
2 Ordinary shares of £1 each	2	2