Registered number: SC321925

ARRAT FARMS LIMITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 OCTOBER 2008

THURSDAY
SCT
SK0O2A1D
21/05/2009
COMPANIES HOUSE
854

ARRAT 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 UNAUDITED FINANCIAL STATEMENTS OF ARRAT FARMS LIMITED

You consider that the company is exempt from an audit for the year ended 31 October 2008. You have acknowledged, on the Balance sheet, your responsibilities for ensuring that the company keeps accounting records which comply with section 221 of the Companies Act 1985, and for preparing the financial statements which give a true and fair view of the state of affairs of the company and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the financial statements on pages 2 to 3 from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these financial statements.



EQ

Chartered Accountants

Westby
64 West High Street
Forfar
DD8 1BJ

12 May 2009

ARRAT FARMS LIMITED

ABBREVIATED BALANCE SHEET
AS AT 31 OCTOBER 2008

	Note	£	2008 £	£	*2007* £
CURRENT ASSETS					
Debtors		**68,914**		*8,212*	
CREDITORS: amounts falling due within one year		**(13,814)**		*(2,074)*	
NET CURRENT ASSETS			**55,100**		*6,138*
TOTAL ASSETS LESS CURRENT LIABILITIES			**55,100**		*6,138*
CAPITAL AND RESERVES					
Called up share capital	2		**100**		*100*
Profit and loss account			**55,000**		*6,038*
SHAREHOLDERS' FUNDS			**55,100**		*6,138*

The directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 249A(1) of the Companies Act 1985 and members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 249B(2) of the Act. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 221 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 October 2008 and of its profit for the year then ended in accordance with the requirements of section 226 of the Act and which otherwise comply with the requirements of the Companies Act 1985 relating to the financial statements so far as applicable to the company.

The abbreviated accounts, which have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 applicable to small companies, were approved and authorised for issue by the board and were signed on its behalf on 11 May 2009.

W Nicoll William Nicoll
Director

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

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2008

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 January 2007).

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 January 2007).

1.3 Company's business

The company's business is farming through its participation in the partnership of The Firm of W Nicoll.

Income comprises the company's share in the partnership profits and 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

	2008 £	*2007* *£*
Authorised		
1,000 Ordinary shares of £1 each	**1,000**	*1,000*
Allotted, called up and fully paid		
100 Ordinary shares of £1 each	**100**	*100*