Registered number: SC321925

ARRAT FARMS LIMITED

ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2012

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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 ARRAT FARMS LIMITED FOR THE YEAR ENDED 31 OCTOBER 2012

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Arrat Farms Limited for the year ended 31 October 2012 as set out on pages 3 to 6 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 Arrat 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 Arrat 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 Arrat Farms Limited. You consider that Arrat Farms Limited is exempt from the statutory audit requirement for the year.



EQ Accountants LLP
Chartered Accountants
Westby
64 West High Street
Forfar
Angus
DD8 1BJ

26 March 2013

ARRAT FARMS LIMITED
REGISTERED NUMBER: SC321925

ABBREVIATED BALANCE SHEET
AS AT 31 OCTOBER 2012

	Note	2012 £	2012 £	2011 £	2011 £
CURRENT ASSETS					
Debtors		**34,652**		*59,474*	
CREDITORS: amounts falling due within one year		**(8,277)**		*(15,658)*	
NET CURRENT ASSETS			**26,375**		*43,816*
NET ASSETS			**26,375**		*43,816*
CAPITAL AND RESERVES					
Called up share capital	2		**100**		*100*
Profit and loss account			**26,275**		*43,716*
SHAREHOLDERS' FUNDS			**26,375**		*43,816*

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 2012 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 25 March 2013.

W Nicoll
Director William Nicoll

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

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2012

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 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

	2012 £	*2011* *£*
Allotted, called up and fully paid		
100 Ordinary shares of £1 each	**100**	*100*