Registered number: SC321925

ARRAT FARMS LIMITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 OCTOBER 2015

THURSDAY

S5A7O1O0

SCT 30/06/2016 #343

COMPANIES HOUSE

The following reproduces the text of the report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

REPORT TO THE DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF ARRAT FARMS LIMITED FOR THE YEAR ENDED 31 OCTOBER 2015

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Arrat Farms Limited for the year ended 31 October 2015 which comprise the Profit and loss account, the Balance sheet and the related notes from the company's accounting records and from information and explanations you have given to us.

As a 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 solely to prepare for your approval the financial statements of Arrat Farms Limited and state those matters that we have agreed to state to the Board of directors of Arrat Farms Limited, as a body, in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at http://www.icas.org.uk/accountspreparationguidance. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Arrat Farms Limited and its Board of directors, as a body, for our work or for this report.

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

We have not been instructed to carry out an audit or review of the financial statements of Arrat Farms Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



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

20 May 2016

ARRAT FARMS LIMITED
REGISTERED NUMBER: SC321925

ABBREVIATED BALANCE SHEET
AS AT 31 OCTOBER 2015

	Note	2015 £	2015 £	2014 £	2014 £
FIXED ASSETS					
Investments	2		**60**		*60*
CURRENT ASSETS					
Debtors		**28,498**		*28,498*	
CREDITORS: amounts falling due within one year		**(1,200)**		*(600)*	
NET CURRENT ASSETS			**27,298**		*27,898*
TOTAL ASSETS LESS CURRENT LIABILITIES			**27,358**		*27,958*
CAPITAL AND RESERVES					
Called up share capital	3		**100**		*100*
Profit and loss account			**27,258**		*27,858*
SHAREHOLDERS' FUNDS			**27,358**		*27,958*

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 2015 and of its loss 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 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 20 May 2016.

W Nicoll
Director

The notes on pages 3 to 4 form part of these financial statements.

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2015

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).

The company is the parent undertaking of a small group and as such is not required by the Companies Act 2006 to prepare group accounts. These financial statements therefore present information about the company as an individual undertaking and not about its group.

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 Investments

Investments held as fixed assets are shown at cost less provision for impairment.

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2015

2. FIXED ASSET INVESTMENTS

	£
Cost or valuation	
At 1 November 2014 and 31 October 2015	**60**
Net book value	
At 31 October 2015	**60**
At 31 October 2014	*60*

Subsidiary undertakings

The following were subsidiary undertakings of the company:

Name	Class of shares	Holding
Faraway Fields Limited	Ordinary	100%

In the year to 31 October 2015, the accounts for Faraway Fields Limited showed a loss of £60,928 (2014 - £85,611). The total reserves at the year end were in deficit of £146,479 (2014 - £85,551).

3. SHARE CAPITAL

	2015 £	*2014 £*
Allotted, called up and fully paid		
100 Ordinary shares of £1 each	**100**	*100*