REGISTERED NUMBER: SC403245 (Scotland)

Abbreviated Unaudited Accounts for the Year Ended 31 July 2016

for

Grampian Investments Ltd

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for the Year Ended 31 July 2016

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Company Information
for the Year Ended 31 July 2016

DIRECTORS:	Mr D M Barr Mrs S E Barr
SECRETARY:	
REGISTERED OFFICE:	Crichiebank Business Centre Mill Road Port Elphinstone Inverurie Aberdeenshire AB51 5NQ
REGISTERED NUMBER:	SC403245 (Scotland)
ACCOUNTANTS:	Keltic Accounting Limited Crichiebank Business Centre Mill Road Port Elphinstone Inverurie Aberdeenshire AB51 5NQ

Abbreviated Balance Sheet
31 July 2016

	Notes	31.7.16 £	£	31.7.15 £	£
FIXED ASSETS					
Tangible assets	2		287		37
CURRENT ASSETS					
Debtors		1,200		436	
Cash at bank		3,841		69	
		5,041		505	
CREDITORS					
Amounts falling due within one year		32,029		36,064	
NET CURRENT LIABILITIES			(26,988)		(35,559)
TOTAL ASSETS LESS CURRENT LIABILITIES			(26,701)		(35,522)
CAPITAL AND RESERVES					
Called up share capital	3		100		100
Profit and loss account			(26,801)		(35,622)
SHAREHOLDERS' FUNDS			(26,701)		(35,522)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2016 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 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 have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 29 March 2017 and were signed on its behalf by:

Mr D M Barr - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the Year Ended 31 July 2016

1. ACCOUNTING POLICIES

Accounting convention
The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover
Turnover is stated net of VAT and trade discounts. Turnover from the sale of goods is recognised when the goods are physically delivered to the customer. Turnover from the supply of services represents the value of services provided under contracts to the extent that there is a right to consideration and is recorded at the value of the consideration due. Where the contract has only been partially completed at the balances sheet date turnover represents the value of the service provided to date based on a proportion of the total contract value. Where payments are received from customers in advance of services provided, the amounts are recorded as Deferred Income and included as part of Creditors due within one year.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 33% on cost and 25% on cost

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 August 2015	12,324
Additions	430
Disposals	(10,750)
At 31 July 2016	2,004
DEPRECIATION	
At 1 August 2015	12,287
Charge for year	180
Eliminated on disposal	(10,750)
At 31 July 2016	1,717
NET BOOK VALUE	
At 31 July 2016	287
At 31 July 2015	37

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.7.16 £	31.7.15 £
100	50 Ordinary A Shares 50 Ordinary B Shares	£1	100	100

continued...

4. RELATED PARTY DISCLOSURES

At the year end the company owed Mr & Mrs Barr, the directors, £30,145 (2015 - £34,084).

5. ULTIMATE CONTROLLING PARTY

The company is controlled by Mr & Mrs Barr who own the entire called up share capital.

Chartered Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Grampian Investments Ltd

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

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Grampian Investments Ltd for the year ended 31 July 2016 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 us.

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 Grampian Investments Ltd, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Grampian Investments Ltd and state those matters that we have agreed to state to the Board of Directors of Grampian Investments Ltd, 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 the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Grampian Investments Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Grampian Investments Ltd. You consider that Grampian Investments Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Grampian Investments Ltd. 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.

Keltic Accounting Limited
Crichiebank Business Centre
Mill Road
Port Elphinstone
Inverurie
Aberdeenshire
AB51 5NQ

Date: .....

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.