REGISTERED NUMBER: SC413629 (Scotland)

Abbreviated Unaudited Accounts for the Year Ended 31 March 2016

for

Strathspey Capital Limited

Strathspey Capital Limited (Registered number: SC413629)

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for the Year Ended 31 March 2016

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Strathspey Capital Limited (Registered number: SC413629)

Abbreviated Balance Sheet
31 March 2016

	Notes	31.3.16 £	31.3.15 £
FIXED ASSETS			
Intangible assets	2	299,963	399,950
Investments	3	1,070,590	1,070,590
		1,370,553	1,470,540
CURRENT ASSETS			
Cash at bank		6,520	1,342
CREDITORS			
Amounts falling due within one year		(525,249)	(579,759)
NET CURRENT LIABILITIES		(518,729)	(578,417)
TOTAL ASSETS LESS CURRENT LIABILITIES		851,824	892,123
CREDITORS			
Amounts falling due after more than one year		(514,127)	(661,502)
NET ASSETS		337,697	230,621
CAPITAL AND RESERVES			
Called up share capital	4	100	100
Profit and loss account		337,597	230,521
SHAREHOLDERS' FUNDS		337,697	230,621

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 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 notes form part of these abbreviated accounts

continued...

Abbreviated Balance Sheet - continued
31 March 2016

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 4 July 2016 and were signed on its behalf by:

Douglas Charles Weir - Director

Stuart MacPherson Pender - Director

The notes form part of these abbreviated accounts

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).

Preparation of consolidated financial statements
The financial statements contain information about Strathspey Capital Limited as an individual company and do not contain consolidated financial information as the parent of a group. The company has taken the option under Section 398 of the Companies Act 2006 not to prepare consolidated financial statements.

Exemption from preparing a cash flow statement
Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2014, is being amortised evenly over its estimated useful life of five years.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date, where transactions or events that result in an obligation to pay more or a right to pay less tax in the future have occurred by the balance sheet date with certain limited exceptions.

Deferred tax is calculated on an undiscounted basis at the tax rates that are expected to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

No deferred tax assets have been recognised in these accounts as their recoverability at this stage is uncertain.

Investments
Fixed asset investments are stated at cost plus deferred consideration due less provision for permanent diminution in value.

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 April 2015 and 31 March 2016	499,938
AMORTISATION	
At 1 April 2015	99,988
Amortisation for year	99,987
At 31 March 2016	199,975
NET BOOK VALUE	
At 31 March 2016	299,963
At 31 March 2015	399,950

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3. **FIXED ASSET INVESTMENTS**

	Investments other than loans £
COST	
At 1 April 2015 and 31 March 2016	1,070,590
NET BOOK VALUE	
At 31 March 2016	1,070,590
At 31 March 2015	1,070,590

The company's investments at the Balance Sheet date in the share capital of companies include the following:

James Gibb Property Management Limited
Nature of business: Residential property management

Class of shares:	% holding	31.3.16 £	31.3.15 £
Ordinary shares	100.00		
Aggregate capital and reserves		280,991	174,698
Profit for the year		368,293	188,512

4. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.3.16 £	31.3.15 £
100	Ordinary	£1	100	100

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.