REGISTERED NUMBER: SC433012 (Scotland)

Abbreviated Unaudited Accounts for the Year Ended 31 January 2016

for

ADD Commercial Properties Ltd

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for the Year Ended 31 January 2016

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ADD Commercial Properties Ltd

Company Information
for the Year Ended 31 January 2016

DIRECTORS:	D A Hamilton A W Rennie D A Taylor
REGISTERED OFFICE:	15 Morningfield Place Inverness IV2 6AZ
REGISTERED NUMBER:	SC433012 (Scotland)

Abbreviated Balance Sheet
31 January 2016

	Notes	31.1.16 £	£	31.1.15 £	£
FIXED ASSETS					
Investment property	2		194,290		194,290
CURRENT ASSETS					
Debtors		7,730		9,834	
Cash at bank		20,522		12,464	
		28,252		22,298	
CREDITORS					
Amounts falling due within one year		17,924		18,264	
NET CURRENT ASSETS			10,328		4,034
TOTAL ASSETS LESS CURRENT LIABILITIES			204,618		198,324
CREDITORS					
Amounts falling due after more than one year	3		172,801		179,969
NET ASSETS			31,817		18,355
CAPITAL AND RESERVES					
Called up share capital	4		60		60
Profit and loss account			31,757		18,295
SHAREHOLDERS' FUNDS			31,817		18,355

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 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 31 October 2016 and were signed on its behalf by:

D A Hamilton - 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).

Turnover
Turnover represents rental income and is recognised in the period to which it relates.

Investment property
Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in market value is transferred to a revaluation reserve.

Investment property is shown at its open market value. The surplus or deficit arising from the annual revaluation is transferred to the investment revaluation reserve unless a deficit, or its reversal, on the investment property is expected to be permanent, in which case it is recognised in the profit and loss account for the year.

This is in accordance with FRSSE which, unlike the Companies Act 2006, does not require depreciation of investment properties. Investment property is held for its investment potential and not for use by the company and so its current value is of prime importance. The departure from the provisions of the Act is required to give a true and fair view.

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.

2. INVESTMENT PROPERTY

	Total £
COST	
At 1 February 2015 and 31 January 2016	194,290
NET BOOK VALUE	
At 31 January 2016	194,290
At 31 January 2015	194,290

3. CREDITORS

Creditors include the following debts falling due in more than five years:

	31.1.16 £	31.1.15 £
Repayable by instalments	71,242	79,234

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.1.16 £	31.1.15 £
30	A Ordinary	£1	30	30
30	B Ordinary	£1	30	30
			60	60

continued...

4. **CALLED UP SHARE CAPITAL - continued**

A Ordinary - Each share has full rights in the company with respect to with respect to voting, dividends and distributions.

B Ordinary - Each share has full rights in the company with respect to with respect to dividends and distributions. Each share has no voting rights.

5. **ULTIMATE CONTROLLING PARTY**

The company was under the control of the Directors during the period.

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.