

REGISTERED NUMBER: SC472513 (Scotland)

Abbreviated Accounts
for the Year Ended 31 July 2016
for
Lynaberack Limited

WEDNESDAY



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COMPANIES HOUSE

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for the Year Ended 31 July 2016**

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Lynaberack Limited

**Company Information
for the Year Ended 31 July 2016**

DIRECTOR: A H Povlsen

SECRETARY: S From

REGISTERED OFFICE: Reay House
17 Old Edinburgh Road
Inverness
IV2 3HF

REGISTERED NUMBER: SC472513 (Scotland)

AUDITORS: Campbell Dallas LLP
Chartered Accountants &
Statutory Auditors
5 Whitefriars Crescent
Perth
Perthshire
PH2 0PA

**Report of the Independent Auditors to
Lynaberack Limited
Under Section 449 of the Companies Act 2006**

We have examined the abbreviated accounts set out on pages three to five, together with the full financial statements of Lynaberack Limited for the year ended 31 July 2016 prepared under Section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of director and auditors

The director is responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section and to report our opinion to you.

Basis of opinion

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section.



Alan W Taylor (Senior Statutory Auditor)
for and on behalf of Campbell Dallas LLP
Chartered Accountants &
Statutory Auditors
4 Atholl Crescent
Perth
Perthshire
PH1 5NG

9 December 2016

Lynaberack Limited (Registered number: SC472513)

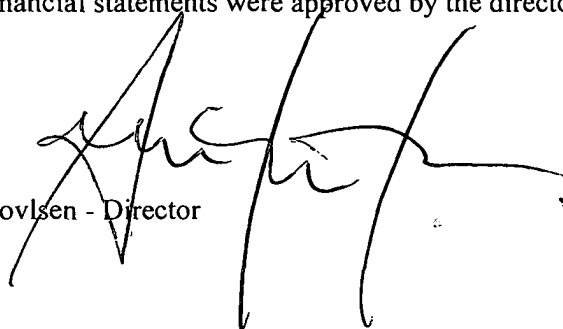
Abbreviated Balance Sheet
31 July 2016

		2016		2015	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	2		5,218,880		5,218,811
Investments	3		1		1
			<u>5,218,881</u>		<u>5,218,812</u>
CURRENT ASSETS					
Debtors		34,611		20,657	
Cash at bank		43,058		13,293	
		<u>77,669</u>		<u>33,950</u>	
CREDITORS					
Amounts falling due within one year		49,195		24,342	
		<u>49,195</u>		<u>24,342</u>	
NET CURRENT ASSETS			<u>28,474</u>		<u>9,608</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>5,247,355</u>		<u>5,228,420</u>
CAPITAL AND RESERVES					
Called up share capital	4		5,347,123		5,300,000
Profit and loss account			(99,768)		(71,580)
			<u>5,247,355</u>		<u>5,228,420</u>
SHAREHOLDERS' FUNDS			<u>5,247,355</u>		<u>5,228,420</u>

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 director on 9 December 2016 and were signed by:

A H Povlsen - 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, which excludes value added tax, represents income from the sporting estate activities.

Tangible fixed assets

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

Land and property	- 2% on cost
Plant and machinery	- 20% on cost

No depreciation has been charged on land.

Deferred tax

Deferred tax is provided at the average rates that are expected to apply when the timing differences reverse, based on current tax rates and laws. Deferred tax is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the asset. Deferred tax assets and liabilities are not discounted. Deferred tax assets are recognised only to the extent that they will be realised.

Investments

Investments are stated at cost.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 August 2015	5,234,610
Additions	16,191
At 31 July 2016	5,250,801
DEPRECIATION	
At 1 August 2015	15,799
Charge for year	16,122
At 31 July 2016	31,921
NET BOOK VALUE	
At 31 July 2016	5,218,880
At 31 July 2015	5,218,811

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

3. **FIXED ASSET INVESTMENTS**

	Investments other than loans £
COST	
At 1 August 2015 and 31 July 2016	1
NET BOOK VALUE	
At 31 July 2016	1
At 31 July 2015	1

4. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:		Nominal	2016	2015
Number:	Class:	value:	£	£
5,347,123	Ordinary	£1	5,347,123	5,300,000

47,123 Ordinary shares of £1 each were allotted and fully paid for cash at par during the year.

5. **ULTIMATE PARENT COMPANY**

Aktieselskabet af 1.8.2007 (incorporated in Denmark) is regarded by the director as being the company's ultimate parent company.

6. **GOING CONCERN**

These financial statements have been prepared on the going concern basis. However, the company is reliant on the continued support of the parent company, Wildland Limited, to continue trading.