Registered number
SC476749

# Garroch Holdings (Scotland) Limited

## Abbreviated Accounts

## 31 May 2016

**J T Rennie & Co**

*Accountants*

5 Buccleuch Street

Dumfries

**Garroch Holdings (Scotland) Limited**

**Registered number:** SC476749

**Abbreviated Balance Sheet**

**as at 31 May 2016**

| | Notes | | 2016 |
|---|---|---|---|
| | | | £ |
| **Current assets** | | | |
| Cash at bank and in hand | | 19,940 | |
| **Creditors: amounts falling due within one year** | | (20,000) | |
| **Net current liabilities** | | | (60) |
| **Net liabilities** | | | (60) |
| **Capital and reserves** | | | |
| Called up share capital | 2 | | 1 |
| Profit and loss account | | | (61) |
| **Shareholder's funds** | | | (60) |

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

L Glover

Director

Approved by the board on 27 February 2017

## Garroch Holdings (Scotland) Limited

## Notes to the Abbreviated Accounts

## for the year ended 31 May 2016

### 1 Accounting policies

***Basis of preparation***

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

***Deferred taxation***

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

| 2 Share capital | Nominal value | 2016 Number | 2016 £ |
|---|---|---|---|
| Allotted, called up and fully paid: | | | |
| Ordinary shares | £1 each | 1 | 1 |

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