

Company Registration No. SC518613 (Scotland)

Caledonia Forest Land Investment Limited

**Abbreviated financial statements
for the period ended 31 October 2016**

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Caledonia Forest Land Investment Limited

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Caledonia Forest Land Investment Limited

**Independent auditors' report to Caledonia Forest Land Investment Limited
Under section 449 of the companies act 2006**

We have examined the abbreviated financial statements set out on pages 2 to 3, together with the financial statements of Caledonia Forest Land Investment Limited for the period ended 31 October 2016 prepared under section 396 of the Companies Act 2006.

This report is made solely to the company in accordance with Chapter 10 of Part 15 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.

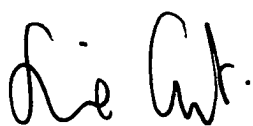
Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated financial statements 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 financial statements to the Registrar of Companies and whether the abbreviated financial statements have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

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 financial statements and that the abbreviated financial statements to be delivered are properly prepared.

Opinion

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



**Susan Swift (Senior Statutory Auditor)
for and on behalf of Saffery Champness**

22 December 2016

**Chartered Accountants
Statutory Auditors**

Kintail House
Beechwood Park
Inverness
IV2 3BW

Caledonia Forest Land Investment Limited

**Abbreviated balance sheet
As at 31 October 2016**

	Notes	2016 £	£
Fixed assets			
Tangible assets	2		6,801,387
Current assets			
Debtors		295,141	
Cash at bank and in hand		359,235	
		<u>654,376</u>	
Creditors: amounts falling due within one year		<u>(358,819)</u>	
Net current assets			<u>295,557</u>
Total assets less current liabilities			<u>7,096,944</u>
Creditors: amounts falling due after more than one year			<u>(3,580,000)</u>
			<u>3,516,944</u>
Capital and reserves			
Called up share capital	3		1,000
Share premium account			3,700,000
Profit and loss account			<u>(184,056)</u>
Shareholder's funds			<u>3,516,944</u>

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board for issue on 22 December 2016



Johannes von Hertell
Director

Company Registration No. SC518613

Caledonia Forest Land Investment Limited

Notes to the abbreviated financial statements

For the period ended 31 October 2016

1 Accounting policies

1.1 Accounting convention

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

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

1.3 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life.

Investment properties are included in the balance sheet at their open market value. Investment properties are not depreciated.

Standing timber is shown at cumulative cost on the basis that timber felled is made good by replanting.

2 Fixed assets

	Tangible assets
	£
Cost	
At 23 October 2015	-
Additions	6,801,387
At 31 October 2016	6,801,387

3 Share capital

	2016
	£
Allotted, called up and fully paid	
1,000 ordinary shares of £1 each	1,000