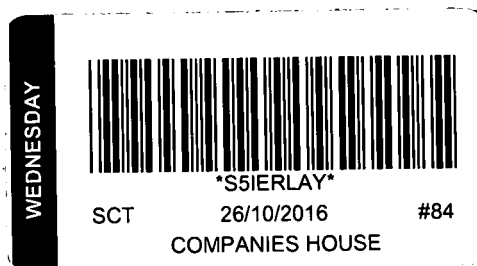


**WESTER HARDMUIR FRUIT FARM LTD**  
**ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2015**



**WESTER HARDMUIR FRUIT FARM LTD (REGISTERED NUMBER: SC464233)****ABBREVIATED BALANCE SHEET**  
**31 December 2015**

	Notes	2015 £	2014 £
<b>FIXED ASSETS</b>			
Tangible assets	2	125,723	125,437
<b>CURRENT ASSETS</b>			
Stocks		22,801	23,288
Debtors		18,760	15,751
Cash at bank		154,709	88,754
		<u>196,270</u>	<u>127,793</u>
<b>CREDITORS</b>			
Amounts falling due within one year		<u>242,625</u>	<u>200,857</u>
<b>NET CURRENT LIABILITIES</b>		<u>(46,355)</u>	<u>(73,064)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		79,368	52,373
<b>PROVISIONS FOR LIABILITIES</b>		<u>23,730</u>	<u>23,362</u>
<b>NET ASSETS</b>		<u><u>55,638</u></u>	<u><u>29,011</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	3	100	100
Profit and loss account		<u>55,538</u>	<u>28,911</u>
<b>SHAREHOLDERS' FUNDS</b>		<u><u>55,638</u></u>	<u><u>29,011</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2015 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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

**ABBREVIATED BALANCE SHEET - continued**  
**31 December 2015**

---

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 8 September 2016 and were signed on its behalf by:



J D Clarke - Director

## WESTER HARDMUIR FRUIT FARM LTD

### NOTES TO THE ABBREVIATED ACCOUNTS for the year ended 31 December 2015

---

#### 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 net invoiced sales of goods arising from the growing and retailing of fruit and vegetables.

##### Tangible fixed assets

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

Solar Panels	- 15% on reducing balance
Plant and machinery	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance

##### Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### Deferred tax

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's financial statements. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax 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.

#### 2. TANGIBLE FIXED ASSETS

	Total £
<b>COST</b>	
At 1 January 2015	156,243
Additions	31,971
	<hr/>
At 31 December 2015	188,214
<b>DEPRECIATION</b>	
At 1 January 2015	30,806
Charge for year	31,685
	<hr/>
At 31 December 2015	62,491
<b>NET BOOK VALUE</b>	
At 31 December 2015	125,723
	<hr/>
At 31 December 2014	125,437
	<hr/>

**WESTER HARDMUIR FRUIT FARM LTD**

**NOTES TO THE ABBREVIATED ACCOUNTS - continued**  
**for the year ended 31 December 2015**

---

**3. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2015 £	2014 £
100	Ordinary	£1	<u>100</u>	<u>100</u>