

**WESTER HARDMUIR FRUIT FARM LTD**  
**ABBREVIATED UNAUDITED ACCOUNTS**  
**FOR THE PERIOD 21 NOVEMBER 2013 TO 31 DECEMBER 2014**

THURSDAY



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06/08/2015

#242

COMPANIES HOUSE

**ABBREVIATED BALANCE SHEET**  
31 December 2014

	Notes	£	£
<b>FIXED ASSETS</b>			
Tangible assets	2		125,437
<b>CURRENT ASSETS</b>			
Stocks		23,288	
Debtors		15,751	
Cash at bank		88,754	
		<u>127,793</u>	
<b>CREDITORS</b>			
Amounts falling due within one year		<u>200,857</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(73,064)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>52,373</u>
<b>PROVISIONS FOR LIABILITIES</b>			<u>23,362</u>
<b>NET ASSETS</b>			<u><u>29,011</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	3		100
Profit and loss account			<u>28,911</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>29,011</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 December 2014.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 December 2014 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 2 July 2015 and were signed on its behalf by:



J D Clarke - Director

The notes form part of these abbreviated accounts

**NOTES TO THE ABBREVIATED ACCOUNTS****for the period 21 November 2013 to 31 December 2014**

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**1. ACCOUNTING POLICIES****Basis of preparing the financial statements**

At the balance sheet date, the company had net current liabilities totalling £73,064. However, the directors have confirmed that they will ensure that adequate funds will be made available to meet third party liabilities as they fall due. On this basis, it is considered appropriate to prepare the financial statements on a going concern basis.

**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 April 2008).

**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>	
Additions	156,243
At 31 December 2014	156,243
<b>DEPRECIATION</b>	
Charge for period	30,806
At 31 December 2014	30,806
<b>NET BOOK VALUE</b>	
At 31 December 2014	125,437

# WESTER HARDMUIR FRUIT FARM LTD

## NOTES TO THE ABBREVIATED ACCOUNTS - continued for the period 21 November 2013 to 31 December 2014

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### 3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

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

100 Ordinary shares of £1 each were allotted and fully paid for cash at par during the period.

### 4. COMPARATIVE FIGURES

As this is the first period of trading comparative figures are not applicable.