

**Abbreviated Unaudited Accounts  
for the Year Ended 31 May 2016  
for  
Grant (East Mains) Limited**

**Grant (East Mains) Limited (Registered number: SC164098)**

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for the Year Ended 31 May 2016**

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**Grant (East Mains) Limited**

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

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**DIRECTOR:** D J L Grant

**SECRETARY:** D J L Grant

**REGISTERED OFFICE:** East Mains  
Duffus  
Elgin  
Morayshire  
IV30 5PU

**REGISTERED NUMBER:** SC164098 (Scotland)

**ACCOUNTANTS:** Campbell Dallas LLP  
Chartered Accountants  
4 Atholl Crescent  
Perth  
Perthshire  
PH1 5NG

**Grant (East Mains) Limited (Registered number: SC164098)**

**Abbreviated Balance Sheet**  
**31 May 2016**

	Notes	2016 £	2015 £
<b>CURRENT ASSETS</b>			
Debtors		358,718	332,987
Cash in hand		<u>2</u>	<u>2</u>
		358,720	332,989
<b>CREDITORS</b>			
Amounts falling due within one year		<u>5,416</u>	<u>370</u>
<b>NET CURRENT ASSETS</b>		<u>353,304</u>	<u>332,619</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>353,304</u>	<u>332,619</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	2	2	2
Profit and loss account		<u>353,302</u>	<u>332,617</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>353,304</u>	<u>332,619</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2016 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) 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.
- (b)

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 22 February 2017 and were signed by:

D J L Grant - Director

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts  
for the Year Ended 31 May 2016**

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**1. ACCOUNTING POLICIES**

**Basis of preparation of financial statements**

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**

The company's business is farming through participation in the farming partnership of J J & S Grant. Turnover comprises the company's share in the partnership profit or loss for each year.

**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.

**2. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016 £	2015 £
2	Ordinary	£1	<u>2</u>	<u>2</u>

**3. TRANSACTIONS WITH DIRECTORS**

D J L Grant has a material interest in transactions with the company which were undertaken via J J & S Grant, a business in which he is a partner. All transactions took place in the normal course of business and were at arms length. At the year end J J & S Grant was due £352,361 (2015: £326,630) to the company.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.