

Company Registration No. SC231902 (Scotland)

GAEL FORCE AQUAHOMES LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2014

WEDNESDAY



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30/09/2015

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COMPANIES HOUSE

Gael Force Aquahomes Limited

COMPANY INFORMATION

Director	S Graham
Secretary	T R H Phillips FCA
Company number	SC231902
Registered office	136 Anderson Street Inverness IV3 8DH
Auditors	Johnston Carmichael LLP Clava House Cradlehall Business Park Inverness IV2 5GH

GAEL FORCE AQUAHOMES LIMITED

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GAEL FORCE AQUAHOMES LIMITED

DIRECTOR'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2014

The director presents his annual report and financial statements for the year ended 31 December 2014.

Principal activities

During the current and preceding year the company was dormant.

Director

The director who served throughout the year was as follows:

S Graham

Results and dividends

The results for the year are set out on page 5.

The director does not recommend payment of an ordinary dividend.

Auditors

Johnston Carmichael LLP were appointed auditors to the company and in accordance with section 485 of the Companies Act 2006, and are deemed to be re-appointed under section 487(2) of the Companies Act 2006.

Statement of director's responsibilities

The director is responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (Financial Reporting Standard 102). Under company law the director must not approve the financial statements unless he is satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. He is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of disclosure to auditors

The director in office at the date of approval of this annual report confirms that:

- so far as the director is aware, there is no relevant audit information of which the company's auditors are unaware, and
- the director has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

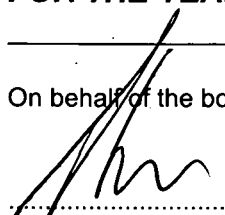
This confirmation is given and should be interpreted in accordance with the provisions of section 418 of the Companies Act 2006.

Gael Force Aquahomes Limited

DIRECTOR'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2014

On behalf of the board



S Graham

Director

29/9/15

GAEL FORCE AQUAHOMES LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF GAEL FORCE AQUAHOMES LIMITED

We have audited the financial statements of Gael Force Aquahomes Limited for the year ended 31 December 2014 which comprise the Profit And Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland").

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's 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 and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of director and auditors

As explained more fully in the Director's Responsibilities Statement, the director is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the director; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2014 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Director's Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

GAEL FORCE AQUAHOMES LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF GAEL FORCE AQUAHOMES LIMITED

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the company is not entitled to claim exemption in preparing a strategic report in accordance with the small companies' exemption.



David McBain (Senior Statutory Auditor)
for and on behalf of Johnston Carmichael LLP

30/9/15

Chartered Accountants
Statutory Auditor

Clava House
Cradlehall Business Park
Inverness
IV2 5GH

GAEL FORCE AQUAHOMES LIMITED

PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2014

	Notes	2014 £	2013 £
Tax on profit on ordinary activities		-	-
		<hr/>	<hr/>
Profit for the financial year		<hr/> <hr/>	<hr/> <hr/>

The profit and loss account has been prepared on the basis that all operations are continuing operations.

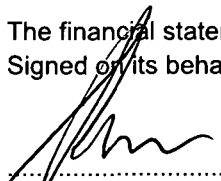
GAEL FORCE AQUAHOMES LIMITED

BALANCE SHEET

AS AT 31 DECEMBER 2014

	Notes	2014 £	£	2013 £	£
Current assets					
Debtors	3	1		1	
Creditors: amounts falling due within one year		-		-	
Net current assets			1		1
Capital and reserves					
Called up share capital	4		1		1

The financial statements were approved by the board of directors and authorised for issue on 29/9/15
Signed on its behalf by:



S Graham
Director

Company Registration No. SC231902

GAEL FORCE AQUAHOMES LIMITED

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 31 DECEMBER 2014

	Share capital £
Balance at 1 January 2013	1
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Balance at 31 December 2013	1
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Balance at 31 December 2014	1
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GAEL FORCE AQUAHOMES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2014

1 Accounting policies

Company Information

Gael Force Aquahomes Limited is a limited company domiciled and incorporated in Scotland. The registered office is 136 Anderson Street, Inverness, IV3 8DH.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006. FRS 102 is mandatory for accounting periods beginning on or after 1 January 2015 but, as permitted, was adopted early and for the first time in the year ended 31 December 2013.

The financial statements have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of direct issue costs.

2 Employees

The average monthly number of employees (including non-executive directors) were:

	2014 Number	2013 Number
Director	1	1

3 Debtors

	Due within one year	
	2014 £	2013 £
Unpaid share capital	1	1

4 Share capital

	2014 £	2013 £
Ordinary share capital Issued and fully paid 1 Ordinary of £1 each	1	1

5 Controlling party

The parent company of Gael Force Aquahomes Limited is Gael Force Group Limited.

The ultimate controlling party is S Graham.