

Registered number
SC262296

Brora Properties Limited
Report and Unaudited Accounts
31 December 2015



Brora Properties Limited

Chartered Accountants' report to the board of directors on the preparation of the unaudited statutory accounts of Brora Properties Limited for the year ended 31 December 2015

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Brora Properties Limited for the year ended 31 December 2015 which comprise of the Profit and Loss Account and the Balance Sheet from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at www.icas.org.uk/accountspreparationguidance.

This report is made solely to the Board of Directors of Brora Properties Limited, as a body, in accordance with the terms of our engagement letter dated 17 March 2014. Our work has been undertaken solely to prepare for your approval the accounts of Brora Properties Limited and state those matters that we have agreed to state to the Board of Directors of Brora Properties Limited, as a body, in this report in accordance with the Institute of Chartered Accountants of Scotland as detailed at www.icas.org.uk/accountspreparationguidance. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Brora Properties Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Brora Properties Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Brora Properties Limited. You consider that Brora Properties Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Brora Properties Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.



Kevin Loy Limited
Chartered Accountants
Victoria Buildings
High Street
Tain
Ross-shire
IV19 1AE

12 March 2016

Brora Properties Limited
Registered number:
Balance Sheet
as at 31 December 2015

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	2015 £	2014 £
Fixed assets	143,084	146,505
Current assets	2,389	4,721
Creditors: amounts falling due within one year	<u>(106,329)</u>	<u>(112,143)</u>
Net current liabilities	(103,940)	(107,422)
Total assets less current liabilities	39,144	39,083
Provisions for liabilities	(168)	(187)
Accruals and deferred income	<u>(375)</u>	<u>(375)</u>
Net assets	<u>38,601</u>	<u>38,521</u>
 Capital and reserves	 <u>38,601</u>	 <u>38,521</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the micro entity provisions of the Companies Act 2006 and the Financial Reporting Standard For Smaller Entities (effective January 2015). The accounts have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.



I M Sutherland

Director

Approved by the board on 12 March 2016