

REGISTERED NUMBER: SC141781 (Scotland)

ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2009

FOR

HIGHLAND TRANSPORT LIMITED



BURNETT & CO.

CHARTERED ACCOUNTANTS

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HIGHLAND TRANSPORT LIMITED (REGISTERED NUMBER: SC141781)

**CONTENTS OF THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2009**

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	4
Chartered Accountants' Report	6

HIGHLAND TRANSPORT LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2009**

DIRECTOR:	Mr G A Duff
REGISTERED OFFICE:	The Yard Dalnahaitnach Road Carrbridge Inverness-shire PH23 3AP
REGISTERED NUMBER:	SC141781 (Scotland)
ACCOUNTANTS:	Burnett & Co (Accountancy) Limited Chartered Accountants 65 High Street Grantown on Spey Moray PH26 3EG
BANKERS:	The Royal Bank of Scotland Inverness Chief Office 29 Harbour Road Inverness IV1 1NU

HIGHLAND TRANSPORT LIMITED (REGISTERED NUMBER: SC141781)**ABBREVIATED BALANCE SHEET
31 DECEMBER 2009**

	Notes	2009 £	2008 £
FIXED ASSETS			
Tangible assets	2	92,596	122,762
CURRENT ASSETS			
Stocks		455	446
Debtors		22,766	13,362
Cash in hand		95	79
		<u>23,316</u>	<u>13,887</u>
CREDITORS			
Amounts falling due within one year		<u>152,402</u>	<u>127,983</u>
NET CURRENT LIABILITIES		<u>(129,086)</u>	<u>(114,096)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(36,490)</u>	<u>8,666</u>
CREDITORS			
Amounts falling due after more than one year		<u>-</u>	<u>45,081</u>
NET LIABILITIES		<u>(36,490)</u>	<u>(36,415)</u>
CAPITAL AND RESERVES			
Called up share capital	3	100	100
Profit and loss account		<u>(36,590)</u>	<u>(36,515)</u>
SHAREHOLDERS' FUNDS		<u>(36,490)</u>	<u>(36,415)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2009.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2009 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

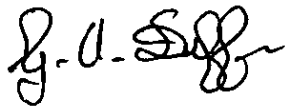
- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial 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 2009

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 4 February 2010 and were signed by:

A handwritten signature in black ink, appearing to read 'G. A. Duff', with a stylized flourish at the end.

Mr G A Duff - Director

The notes form part of these abbreviated accounts

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2009**

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 April 2008).

The financial statements have also been prepared under the going concern concept as in the opinion of the director there is adequate access to funds for the company to continue in operation.

Turnover

Turnover represents net invoiced sales of services, excluding value added tax.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery	- 15% on reducing balance
Fixtures and fittings	- 15% 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.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 January 2009	224,578
Additions	300
	<hr/>
At 31 December 2009	224,878
	<hr/>
DEPRECIATION	
At 1 January 2009	101,816
Charge for year	30,466
	<hr/>
At 31 December 2009	132,282
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NET BOOK VALUE	
At 31 December 2009	92,596
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At 31 December 2008	122,762
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NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2009

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2009 £	2008 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

4. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is the Director, Mr G A Duff, by virtue of his 100% ownership of the issued Ordinary Share Capital.

**CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR
ON THE UNAUDITED FINANCIAL STATEMENTS OF
HIGHLAND TRANSPORT LIMITED**

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to five) have been prepared.

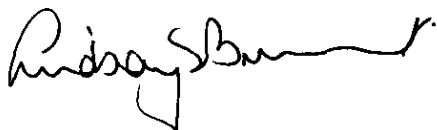
In accordance with the engagement letter dated 5 September 2008, and in order to assist you to fulfil your duties under the Companies Act 2006, we have prepared the financial statements of the company for the year ended 31 December 2009 on pages three to eight from the accounting records and information and explanations supplied to us.

This report is made to the company's director, in accordance with the terms of our engagement. Our work has been undertaken to enable us to prepare the financial statements on behalf of the company's director 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 director, for our work or for this report.

We have carried out this engagement in accordance with best practice guidance issued by the Institute of Chartered Accountants of Scotland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the preparation of financial statements.

You have acknowledged on the Balance Sheet as at 31 December 2009 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. 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 financial statements.



Burnett & Co (Accountancy) Limited
Chartered Accountants
65 High Street
Grantown on Spey
Moray
PH26 3EG

4 February 2010

This page does not form part of the abbreviated accounts
