

**HIGHPOINT CRAIL LTD.  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2023  
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**HIGHPOINT CRAIL LTD.**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 MARCH 2023**

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**HIGHPOINT CRAIL LTD.  
COMPANY INFORMATION  
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2023**

**DIRECTORS**

Mr J W Kilfedder  
Mrs O K Kilfedder

**REGISTERED OFFICE**

66 Tay Street  
Perth  
PH2 8RA  
United Kingdom

**COMPANY NUMBER**

SC394656 (Scotland)

**CHARTERED ACCOUNTANTS**

Johnston Carmichael LLP  
Unit 2A  
The Paddock  
Stirling Agricultural Centre  
Stirling  
FK9 4RN

**HIGHPOINT CRAIL LTD.**  
**BALANCE SHEET**  
**AS AT 31 MARCH 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Current assets	215,505	211,878
Creditors: amounts falling due within one year	( 168,453)	( 168,406)
<b>Net current assets</b>	<b>47,052</b>	<b>43,472</b>
<b>Total assets less current liabilities</b>	<b>47,052</b>	<b>43,472</b>
Accruals and deferred income	( 1,898)	( 1,795)
<b>Net assets</b>	<b>45,154</b>	<b>41,677</b>
<b>Capital and reserves</b>	<b>45,154</b>	<b>41,677</b>

For the financial year ending 31 March 2023 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the Company to obtain an audit of its financial statements for the financial year in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements;
- These financial statements have been prepared in accordance with the micro-entity provisions of the Companies Act 2006 and FRS 105 *The Financial Reporting Standard applicable to the Micro-entities Regime*;
- These financial statements have been delivered in accordance with the small companies regime and a copy of the Profit and Loss Account has not been delivered.

The financial statements of Highpoint Crail Ltd. (registered number: SC394656) were approved and authorised for issue by the Board of Directors on 25 September 2023 and were signed on its behalf by:

Mr J W Kilfedder  
Director

**HIGHPOINT CRAIL LTD.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 MARCH 2023**

**1. Company information**

The Company is a private company limited by shares and is incorporated in the United Kingdom and registered in Scotland (Company no. SC394656). The address of its registered office is 66 Tay Street, Perth, PH2 8RA, United Kingdom.

**2. Employees**

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Monthly average number of persons employed by the company during the financial year, including directors	2	2

**3. Directors' benefits: advances, credit and guarantees**

**Advances**

During the year there was no advances or repayments made to and from the directors of the company. As at 31st March 2023, total amount owed to the directors was £167,110 (2022 - £167,110).

These loans are unsecured, interest free and repayable on demand.

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.