

**REGISTERED NUMBER: SC592920 (Scotland)**

**FINANCIAL STATEMENTS FOR THE PERIOD 29 MARCH 2018 TO 31 MARCH 2019**

**FOR**

**HIGHLAND TRAILER LIMITED**

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**HIGHLAND TRAILER LIMITED**

**COMPANY INFORMATION  
FOR THE PERIOD 29 MARCH 2018 TO 31 MARCH 2019**

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<b>DIRECTOR:</b>	Mr C MacLean
<b>REGISTERED OFFICE:</b>	Slochd Mhor Lodge Carrbridge PH23 3AY
<b>REGISTERED NUMBER:</b>	SC592920 (Scotland)
<b>ACCOUNTANTS:</b>	Ross + Co Accountancy Limited Unit 10-5 Dalfaber Industrial Estate Aviemore PH22 1ST
<b>BANKERS:</b>	The Royal Bank of Scotland 29 Harbour Road Inverness IV1 1NU

**BALANCE SHEET**  
**31 MARCH 2019**

	Notes	£	£
<b>FIXED ASSETS</b>			
Tangible assets	3		9,163
<b>CURRENT ASSETS</b>			
Debtors	4	833	
Cash at bank and in hand		<u>2,303</u>	
		3,136	
<b>CREDITORS</b>			
Amounts falling due within one year	5	<u>17,716</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(14,580)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>(5,417)</u>
<b>CAPITAL AND RESERVES</b>			
Allotted, called up and fully paid share capital	6		1
Profit and loss account - distributable			<u>(5,418)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(5,417)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2019.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2019 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 financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Profit and Loss Account has not been delivered.

The financial statements were approved by the director on 18 October 2019 and were signed by:

Mr C MacLean - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD 29 MARCH 2018 TO 31 MARCH 2019**

**1. STATUTORY INFORMATION**

Highland Trailer Limited is a private company, limited by shares, registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**BASIS OF PREPARING THE FINANCIAL STATEMENTS**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**TURNOVER**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**TANGIBLE FIXED ASSETS**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Office equipment	- 15% on reducing balance

**TAXATION**

Current tax represents the amount of tax payable or receivable in respect of the taxable profit (or loss) for the current or past reporting periods. It is measured at the amount of tax expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**DEBTORS AND CREDITORS RECEIVABLE/PAYABLE WITHIN ONE YEAR**

Debtors and creditors with no stated interest and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

**3. TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
Additions	16,474
Disposals	(5,000)
At 31 March 2019	<u>11,474</u>
<b>DEPRECIATION</b>	
Charge for period	<u>2,311</u>
At 31 March 2019	<u>2,311</u>
<b>NET BOOK VALUE</b>	
At 31 March 2019	<u>9,163</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 29 MARCH 2018 TO 31 MARCH 2019

4. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	£
Trade debtors	510
Other debtors	323
	<u>833</u>

5. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	£
Trade creditors	1,011
Other creditors	16,705
	<u>17,716</u>

Included in Other Creditors is a loan from LEDTech Limited of £1,950. Mr C MacLean is a Director of this company and the loan is granted free of interest and is repayable on demand.  
Also included is a loan from the Director, Mr C MacLean, of £6,209 and this loan is also granted free of interest and is repayable on demand.

6. **ALLOTTED, CALLED UP AND FULLY PAID SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	£
100	Ordinary	£0.01	<u>1</u>

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.