REGISTERED NUMBER: SC246540 (Scotland)

Abbreviated Unaudited Accounts for the Year Ended 31 March 2012

for

Highland Ornithology Limited



Highland Ornithology Limited

Contents of the Abbreviated Accounts
for the Year Ended 31 March 2012

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	3
Chartered Accountants' Report	5

Highland Ornithology Limited

Company Information
for the Year Ended 31 March 2012

DIRECTOR:	C Crooke
SECRETARY:	K Kortland
REGISTERED OFFICE:	6 George Street Avoch Ross-Shire IV9 8PU
REGISTERED NUMBER:	SC246540 (Scotland)
ACCOUNTANTS:	Stewart & Stewart Ltd Chartered Accountants Achorn House 34 Millbank Road Munlochy Ross-Shire IV8 8ND

Highland Ornithology Limited

Abbreviated Balance Sheet
31 March 2012

	Notes	31.3.12 £	£	31.3.11 £	£
FIXED ASSETS					
Tangible assets	2		13,771		2,182
CURRENT ASSETS					
Debtors		20,369		10,338	
Cash at bank		501,260		470,366	
		521,629		480,704	
CREDITORS					
Amounts falling due within one year		30,936		35,415	
NET CURRENT ASSETS			490,693		445,289
TOTAL ASSETS LESS CURRENT LIABILITIES			504,464		447,471
PROVISIONS FOR LIABILITIES			2,661		-
NET ASSETS			501,803		447,471
CAPITAL AND RESERVES					
Called up share capital	3		100		100
Profit and loss account			501,703		447,371
SHAREHOLDERS' FUNDS			501,803		447,471

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2012 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

(b) 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 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 14 December 2012 and were signed by:



C Crooke - Director

The notes form part of these abbreviated accounts

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).

Turnover
Turnover represents net invoiced sales of goods, excluding value added tax, except in respect of service contracts where turnover is recognised when the company obtains the right to consideration.

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	- 25% on cost
Motor vehicles	- 25% on reducing balance

Deferred tax
Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. Deferred taxation is calculated at the rates of tax that are expected to apply in the periods when the timing differences will reverse and has not been discounted.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 April 2011	18,782
Additions	17,200
Disposals	(13,538)
At 31 March 2012	22,444
DEPRECIATION	
At 1 April 2011	16,600
Charge for year	5,611
Eliminated on disposal	(13,538)
At 31 March 2012	8,673
NET BOOK VALUE	
At 31 March 2012	13,771
At 31 March 2011	2,182

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.3.12 £	31.3.11 £
100	Ordinary	£1	100	100

4. RELATED PARTY DISCLOSURES

During the year, total dividends of £27,500 were paid to the director.

continued...

4. **RELATED PARTY DISCLOSURES - continued**

C Crooke
director of company

During the period, the company paid a total sum of £1,200 to the director, Mr C Crooke, for the use of equipment and facilities provided by him.

	31.3.12	31.3.11
	£	£
Amount due to related party at the balance sheet date	5,498	4,795

Chartered Accountants' Report to the Director
on the Unaudited Financial Statements of
Highland Ornithology 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 four) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Highland Ornithology Limited for the year ended 31 March 2012 which comprise the Profit and Loss Account, the Balance Sheet and the related notes 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 http://www.icas.org.uk/accountspreparationguidance.

This report is made solely to the director of Highland Ornithology Limited in accordance with the terms of our engagement letter dated 23 April 2003. Our work has been undertaken solely to prepare for your approval the financial statements of Highland Ornithology Limited and state those matters that we have agreed to state to the director of Highland Ornithology Limited in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at http://www.icas.org.uk/accountspreparationguidance. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that Highland Ornithology Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Highland Ornithology Limited. You consider that Highland Ornithology 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 financial statements of Highland Ornithology 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 financial statements.



Stewart & Stewart Ltd
Chartered Accountants
Achorn House
34 Millbank Road
Munlochy
Ross-Shire
IV8 8ND

14 December 2012