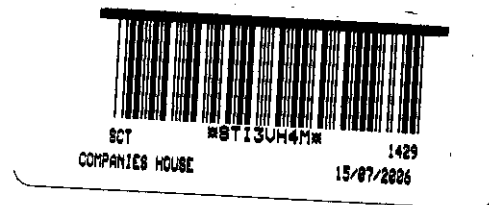


Registration number SC255721

Highland Flowers Ltd.

Abbreviated accounts

for the year ended 30 September 2005



Highland Flowers Ltd.

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Highland Flowers Ltd.

**Accountants' report on the unaudited financial statements to the directors of
Highland Flowers Ltd.**

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 30 September 2005 set out on pages 4 to 9 and you consider that the company is exempt from an audit. In accordance with your instructions we have compiled these unaudited financial statements, in order to assist you to fulfil your statutory responsibilities, from the accounting records and information supplied to us.

Frane Kennedy & Forrest

Frane Kennedy & Forrest

Chartered Accountants

Albyn House

Union Street

Inverness

IV1 1QA

Date: 6 July 2006

Frane Kennedy & Forrest

Highland Flowers Ltd.

Abbreviated balance sheet
as at 30 September 2005

	Notes	2005		2004	
		£	£	£	£
Fixed assets					
Tangible assets	2		63,672		64,959
Current assets					
Stocks		1,800		1,925	
Debtors		3,548		4,073	
Cash at bank and in hand		1,408		3,888	
		<u>6,756</u>		<u>9,886</u>	
Creditors: amounts falling due within one year		<u>(11,741)</u>		<u>(22,820)</u>	
Net current liabilities			<u>(4,985)</u>		<u>(12,934)</u>
Total assets less current liabilities			<u>58,687</u>		<u>52,025</u>
Creditors: amounts falling due after more than one year			(33,662)		(38,462)
Provisions for liabilities and charges			(242)		(442)
Net assets			<u>24,783</u>		<u>13,121</u>
Capital and reserves					
Called up share capital	3		1,000		1,000
Profit and loss account			23,783		12,121
Shareholders' funds			<u>24,783</u>		<u>13,121</u>

The directors' statements required by Section 249B(4) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 6 to 9 form an integral part of these financial statements.

Frame Kennedy & Forrest

Highland Flowers Ltd.

Abbreviated balance sheet (continued)

**Directors' statements required by Section 249B(4)
for the year ended 30 September 2005**

In approving these abbreviated accounts as directors of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 249A(1) of the Companies Act 1985 ;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 249B(2) requesting that an audit be conducted for the year ended 30 September 2005 and

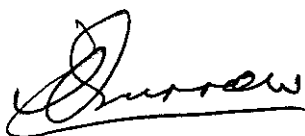
(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps accounting records which comply with Section 221, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 226 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

The abbreviated accounts were approved by the Board on 6 July 2006 and signed on its behalf by



J R Burrow
Director

The notes on pages 6 to 9 form an integral part of these financial statements.

Highland Flowers Ltd.

Notes to the abbreviated financial statements for the year ended 30 September 2005

..... continued

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings	-	Not depreciated
Fixtures, fittings and equipment	-	15%-40% reducing balance
Motor vehicles	-	25% reducing balance

1.4. Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

1.5. Stock

Stock is valued at the lower of cost and net realisable value.

1.6. Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Highland Flowers Ltd.

Notes to the abbreviated financial statements
for the year ended 30 September 2005

..... continued

2. Fixed assets	Tangible fixed assets £	
Cost		
At 1 October 2004	66,719	
At 30 September 2005	66,719	
Depreciation		
At 1 October 2004	1,760	
Charge for year	1,287	
At 30 September 2005	3,047	
Net book values		
At 30 September 2005	63,672	
At 30 September 2004	64,959	
3. Share capital	2005 £	2004 £
Authorised		
10,000 Ordinary shares of £1 each	10,000	
Allotted, called up and fully paid		
1,000 Ordinary shares of £1 each	1,000	