Registration number SC255721

Highland Flowers Ltd.

Abbreviated accounts

for the year ended 30 September 2006

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COMPANIES HOUSE

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 2006 set out on pages 2 to 5 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

Frame Kennedy & Forrest

Frame Kennedy & Forrest
Chartered Accountants
Albyn House
Union Street
Inverness
IV1 1QA

Date: 11 July 2007

Highland Flowers Ltd.

Abbreviated balance sheet
as at 30 September 2006

	Notes	2006 £	2006 £	2005 £	2005 £
Fixed assets					
Tangible assets	2		62,725		63,672
Current assets					
Stocks		2,550		1,800	
Debtors		2,681		3,548	
Cash at bank and in hand		500		1,408	
		5,731		6,756	
Creditors: amounts falling due within one year		(19,821)		(11,741)	
Net current liabilities			(14,090)		(4,985)
Total assets less current liabilities			48,635		58,687
Creditors: amounts falling due after more than one year			(29,547)		(33,662)
Provisions for liabilities and charges			(242)		(242)
Net assets			18,846		24,783
Capital and reserves					
Called up share capital	3		1,000		1,000
Profit and loss account			17,846		23,783
Shareholders' funds			18,846		24,783

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 4 to 5 form an integral part of these financial statements.

Highland Flowers Ltd.

Abbreviated balance sheet (continued)

Directors' statements required by Section 249B(4)
for the year ended 30 September 2006

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 2006 and

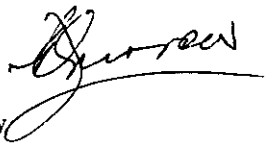
(c) that we acknowledge our responsibilities for

(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 11 July 2007 and signed on its behalf by



J R Burrow
Director

The notes on pages 4 to 5 form an integral part of these financial statements.

Highland Flowers Ltd.

Notes to the abbreviated financial statements
for the year ended 30 September 2006

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 January 2005)

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 2006

continued

2.	**Fixed assets**	**Tangible fixed assets £**
	Cost	
	At 1 October 2005	66,719
	At 30 September 2006	66,719
	Depreciation	
	At 1 October 2005	3,047
	Charge for year	947
	At 30 September 2006	3,994
	Net book values	
	At 30 September 2006	62,725
	At 30 September 2005	63,672

3.	**Share capital**	**2006 £**	**2005 £**
	Authorised		
	10,000 Ordinary shares of £1 each	10,000	10,000
	Allotted, called up and fully paid		
	1,000 Ordinary shares of £1 each	1,000	1,000