

REGISTERED NUMBER: SC274491 (Scotland)

ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2012

FOR

THE HIGHLAND MOUNTAIN CULTURE
ASSOCIATION LIMITED

THURSDAY



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SCT

27/06/2013

#478

COMPANIES HOUSE

**THE HIGHLAND MOUNTAIN CULTURE
ASSOCIATION LIMITED (REGISTERED NUMBER: SC274491)**

**CONTENTS OF THE ABBREVIATED ACCOUNTS
For The Year Ended 31 October 2012**

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	3

**THE HIGHLAND MOUNTAIN CULTURE
ASSOCIATION LIMITED**

COMPANY INFORMATION
For The Year Ended 31 October 2012

DIRECTORS:

William McCallum Scott
Alistair Douglas Ness
Michael Pescod

SECRETARY:

Jonathan Richard Miles Bell

REGISTERED OFFICE:

Airds House
An Aird
Fort William
Inverness-shire
PH33 6BL

REGISTERED NUMBER:

SC274491 (Scotland)

ACCOUNTANTS:

R A Clement Associates
5 Argyll Square
Oban
Argyll
PA34 4AZ

**THE HIGHLAND MOUNTAIN CULTURE
ASSOCIATION LIMITED (REGISTERED NUMBER: SC274491)**

**ABBREVIATED BALANCE SHEET
31 October 2012**

	Notes	2012 £	2011 £
FIXED ASSETS			
Intangible assets	2	500	500
CURRENT ASSETS			
Cash at bank		156	159
CREDITORS			
Amounts falling due within one year		-	1,240
NET CURRENT ASSETS/(LIABILITIES)		<u>156</u>	<u>(1,081)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>656</u>	<u>(581)</u>
RESERVES			
Income and expenditure account		<u>656</u>	<u>(581)</u>
		<u>656</u>	<u>(581)</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2012 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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 surplus or deficit 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 Board of Directors on 4/8/13 and were signed on its behalf by:


Michael Pescod - Director

The notes form part of these abbreviated accounts

**THE HIGHLAND MOUNTAIN CULTURE
ASSOCIATION LIMITED (REGISTERED NUMBER: SC274491)**

**NOTES TO THE ABBREVIATED ACCOUNTS
For The Year Ended 31 October 2012**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The company is being supported by way of a loan from one of its directors.

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 and services, excluding value added tax.

Deferred tax

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

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 November 2011	
and 31 October 2012	<u>500</u>
NET BOOK VALUE	
At 31 October 2012	<u>500</u>
At 31 October 2011	<u><u>500</u></u>