REGISTERED NUMBER: SC287364 (Scotland)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2017

FOR

DAWN HIGHFIELD LIMITED

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FOR THE YEAR ENDED 31 JANUARY 2017

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DAWN HIGHFIELD LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 31 JANUARY 2017

DIRECTORS:	A G Macdonald S H Rough LJ Ward
SECRETARY:	S H Rough
REGISTERED OFFICE:	220 West George Street Glasgow G2 2PG
REGISTERED NUMBER:	SC287364 (Scotland)
ACCOUNTANTS:	McLay, McAlister & McGibbon (Ayr) Ltd 19 Wellington Square Ayr Ayrshire KA7 1EZ

BALANCE SHEET
31 JANUARY 2017

	Notes	31.1.17 £	£	31.1.16 £	£
FIXED ASSETS					
Investments	3		50		50
CURRENT ASSETS					
Debtors	4	40,000		40,000	
Cash at bank		3,167		3,154	
		43,167		43,154	
CREDITORS					
Amounts falling due within one year	5	175,356		174,767	
NET CURRENT LIABILITIES			(132,189)		(131,613)
TOTAL ASSETS LESS CURRENT LIABILITIES			(132,139)		(131,563)
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			(132,239)		(131,663)
SHAREHOLDERS' FUNDS			(132,139)		(131,563)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2017 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 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 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 Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 26 October 2017 and were signed on its behalf by:

S H Rough - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Dawn Highfield 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.

The presentation currency of the financial statements is the Pound Sterling (£).

2. ACCOUNTING POLICIES

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

The company is supported by its shareholders. After making enquiries, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future.

Accordingly, the directors continue to adopt the going concern basis in preparing the financial statements.

Basic financial instruments
Trade and other debtors/creditors are recognised initially at transaction price. Subsequent to initial recognition they are measured at amortised cost using the effective interest method. If the arrangement constitutes a financing transaction, where payment is deferred beyond normal business terms, it is measured at present value of future payments discounted at an appropriate market rate of interest.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

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3. FIXED ASSET INVESTMENTS

	Interest in joint venture £
COST	
At 1 February 2016 and 31 January 2017	50
NET BOOK VALUE	
At 31 January 2017	50
At 31 January 2016	50

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.1.17 £	31.1.16 £
Amounts owed by participating interests	40,000	40,000

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.1.17 £	31.1.16 £
Amounts owed to participating interests	174,032	173,312
Other creditors	1,324	1,455
	175,356	174,767

6. RELATED PARTY DISCLOSURES

At the year end a balance of £40,000 was owed by DMS (Shelf) No 248 Ltd, a company in which Dawn Highfield Limited is a shareholder.

At the year end a balance of £90,710 (2016: £84,397) was owed to Dawn Homes Limited and £83,322 (2016: £83,322) to Diamond Global Trading & Investments Limited, both being the shareholding companies.

7. ULTIMATE CONTROLLING PARTY

The company is controlled by the shareholders. There is no individual controlling party.

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.