Registered Number SC289934

# HIGHLAND WILDCAT

## Abbreviated Accounts

31 December 2011

**HIGHLAND WILDCAT** **Registered Number SC289934**

## Balance Sheet as at 31 December 2011

| | Notes | 2011 | | 2010 | |
|---|---|---|---|---|---|
| | | £ | £ | £ | £ |
| **Fixed assets** | | | | | |
| Tangible | 2 | | 297,963 | | 357,778 |
| Total fixed assets | | | 297,963 | | 357,778 |
| **Current assets** | | | | | |
| Cash at bank and in hand | | 7,805 | | 10,110 | |
| Total current assets | | 7,805 | | 10,110 | |
| **Creditors: amounts falling due within one year** | | (1,187) | | (536) | |
| **Net current assets** | | | 6,618 | | 9,574 |
| **Total assets less current liabilities** | | | 304,581 | | 367,352 |
| **Total net Assets (liabilities)** | | | 304,581 | | 367,352 |
| **Capital and reserves** | | | | | |
| Other reserves | | | 299,413 | | 359,295 |
| Profit and loss account | | | 5,168 | | 8,057 |
| **Shareholders funds** | | | 304,581 | | 367,352 |

a. For the year ending 31 December 2011 the company was entitled to exemption under section 477(2) of the Companies Act 2006.
b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006
c. The directors acknowledge their responsibility for:
    i. ensuring the company keeps accounting records which comply with Section 386; and
    ii. preparing accounts 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 financial year, in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as is applicable to the company.
d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 13 June 2012

And signed on their behalf by:
**C Whealing, Director**

**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 1068 of the Companies Act 2006.**

## Notes to the abbreviated accounts

For the year ending 31 December 2011

### 1 Accounting policies

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Small Entities (effective January 2005)

Grants received towards capital expenditure are credited to deferred revenue and are released to the profit and loss account over the expected useful life of the assets.

**Turnover**

Turnover represents the income, excluding VAT, received in the period.

**Depreciation**

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

| | |
|---|---|
| Trails | 10.00% Straight Line |
| Other tangible assets | 25.00% Reducing Balance |

### 2 Tangible fixed assets

| Cost | £ |
|---|---|
| At 31 December 2010 | 601,937 |
| additions | |
| disposals | |
| revaluations | |
| transfers | |
| At 31 December 2011 | 601,937 |
| | |
| Depreciation | |
| At 31 December 2010 | 244,159 |
| Charge for year | 59,815 |
| on disposals | |
| At 31 December 2011 | 303,974 |
| | |
| Net Book Value | |
| At 31 December 2010 | 357,778 |
| At 31 December 2011 | 297,963 |

### 3 Transactions with directors

During the period £3765 (2010 - £4135) was paid to Highland Recreational Services for management/supervision of the project. Andrew Macleod is a partner in Highland Recreational Services.

### 3 Enter additional note title here

The company is limited by guarantee and does not have a share capital. The liability of the members is limited

The company is limited by guarantee and does not have a share capital. The liability of the members is limited but is not to exceed £1 per member.