

Registered Number SC289934

HIGHLAND WILDCAT

Abbreviated Accounts

31 December 2012

Abbreviated Balance Sheet as at 31 December 2012

	<i>Notes</i>	<i>2012</i>	<i>2011</i>
		£	£
Fixed assets			
Tangible assets	3	238,534	297,963
		<u>238,534</u>	<u>297,963</u>
Current assets			
Cash at bank and in hand		3,208	7,805
		<u>3,208</u>	<u>7,805</u>
Creditors: amounts falling due within one year		(490)	(1,187)
Net current assets (liabilities)		<u>2,718</u>	<u>6,618</u>
Total assets less current liabilities		<u>241,252</u>	<u>304,581</u>
Total net assets (liabilities)		<u>241,252</u>	<u>304,581</u>
Reserves			
Other reserves		239,530	299,413
Income and expenditure account		1,722	5,168
Members' funds		<u>241,252</u>	<u>304,581</u>

- For the year ending 31 December 2012 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 2 July 2013

And signed on their behalf by:
C WHEALING, Director

Notes to the Abbreviated Accounts for the period ended 31 December 2012**1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

Turnover policy

The turnover shown in the profit and loss account represents amounts invoiced during the year exclusive of Value Added tax.

Tangible assets depreciation policy

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Trails - 10% Straight line.

Other tangible assets - 25% Reducing balance.

Other accounting policies

Grants 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.

2 Company limited by guarantee

Company is limited by guarantee and consequently does not have share capital.

3 Tangible fixed assets

	£
Cost	
At 1 January 2012	601,937
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 December 2012	<u>601,937</u>
Depreciation	
At 1 January 2012	303,974
Charge for the year	59,429
On disposals	-
At 31 December 2012	<u>363,403</u>
Net book values	
At 31 December 2012	<u><u>238,534</u></u>
At 31 December 2011	<u><u>297,963</u></u>

4 Transactions with directors

Name of director receiving advance or credit:	W SUTHERLAND
Description of the transaction:	SERVICES PROVIDED
Balance at 1 January 2012:	£ 0
Advances or credits made:	£ 100
Advances or credits repaid:	£ 100
Balance at 31 December 2012:	<u>£ 0</u>

Name of director receiving advance or credit:	A MACLEOD
Description of the transaction:	SERVICES PROVIDED
Balance at 1 January 2012:	£ 0
Advances or credits made:	£ 1,530
Advances or credits repaid:	£ 1,530
Balance at 31 December 2012:	<u>£ 0</u>

During the year £100 (2011 - £nil) was paid to W.Sutherland and £1,530 (2011 - £4,134) was paid to Highland Recreational Services for management / supervision of the project. A.Macleod is a partner in Highland Recereational Services.

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