REGISTERED NUMBER: SC348355 (Scotland)

Abbreviated Unaudited Accounts for the Year Ended 30 September 2012

for

Highland Arena Limited

Callander Colgan Limited
Ballantyne House
84 Academy Street
Inverness
IV1 1LU

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SCT 15/06/2013 #632
COMPANIES HOUSE

Highland Arena Limited (Registered number: SC348355)

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for the Year Ended 30 September 2012

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Highland Arena Limited

Company Information
for the Year Ended 30 September 2012

DIRECTORS:	A Dallas I Hart J A Stewart G G Grant
SECRETARY:	I Hart
REGISTERED OFFICE:	Ballantyne House 84 Academy Street Inverness IV1 1LU
REGISTERED NUMBER:	SC348355 (Scotland)
ACCOUNTANTS:	Callander Colgan Limited Ballantyne House 84 Academy Street Inverness IV1 1LU

Highland Arena Limited (Registered number: SC348355)

Abbreviated Balance Sheet
30 September 2012

	Notes	30.9.12 £	30.9.11 £
CURRENT ASSETS			
Debtors		22,055	12,000
Cash at bank and in hand		5,327	17,996
		27,382	29,996
CREDITORS			
Amounts falling due within one year		28,349	19,865
NET CURRENT (LIABILITIES)/ASSETS		(967)	10,131
TOTAL ASSETS LESS CURRENT LIABILITIES		(967)	10,131
CAPITAL AND RESERVES			
Called up share capital	2	100	100
Profit and loss account		(1,067)	10,031
SHAREHOLDERS' FUNDS		(967)	10,131

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 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 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 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 12/06/13 and were signed on its behalf by:

.....
I Hart - Director

The notes form part of these abbreviated accounts

1. ACCOUNTING POLICIES

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).

Fundamental accounting concept - going concern
The directors are aware of the net current liabilities and net liabilities at the year end. The directors have agreed not to withdraw their director loan accounts to the detriment of any other creditors. On this basis it is appropriate to prepare the financial statements on a going concern basis.

Turnover
Turnover represents net invoiced sales, 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, where transactions or events that result in an obligation to pay more or a right to pay less tax in the future have occurred by the balance sheet date with certain limited exceptions.

Deferred tax is calculated on an undiscounted basis at the tax rates that are expected to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

Foreign currencies
Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

2. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.9.12 £	30.9.11 £
100	Ordinary shares	£1	100	100