

Abbreviated Unaudited Accounts for the Year Ended 30 June 2013

for

Highland Wi-Fi Ltd

THURSDAY



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23/07/2015

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COMPANIES HOUSE

Highland Wi-Fi Ltd

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for the Year Ended 30 June 2013

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Highland Wi-Fi Ltd

Company Information  
for the Year Ended 30 June 2013

**DIRECTORS:**

Mrs E MacDonald  
Ms J MacLarty

**REGISTERED OFFICE:**

34 Bernisdale  
PORTREE  
Isle of Skye  
IV51 9NS

**REGISTERED NUMBER:**

SC361321 (Scotland)

**ACCOUNTANTS:**

Donald Rankin Business Services  
Tigh an Oisean  
Bridge Road  
PORTREE  
Isle of Skye  
Highland  
IV51 9ER

**Abbreviated Balance Sheet**  
**30 June 2013**

|                                              | Notes | 30.6.13<br>£ | £        | 30.6.12<br>£ | £        |
|----------------------------------------------|-------|--------------|----------|--------------|----------|
| <b>FIXED ASSETS</b>                          |       |              |          |              |          |
| Tangible assets                              | 2     |              | 26,455   |              | 31,123   |
| <b>CURRENT ASSETS</b>                        |       |              |          |              |          |
| Stocks                                       |       | 449          |          | 497          |          |
| Debtors                                      |       | 4,931        |          | 2,751        |          |
|                                              |       | 5,380        |          | 3,248        |          |
| <b>CREDITORS</b>                             |       |              |          |              |          |
| Amounts falling due within one year          |       | 18,285       |          | 17,251       |          |
| <b>NET CURRENT LIABILITIES</b>               |       |              | (12,905) |              | (14,003) |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |              | 13,550   |              | 17,120   |
| <b>CREDITORS</b>                             |       |              |          |              |          |
| Amounts falling due after more than one year |       |              | -        |              | 3,663    |
| <b>NET ASSETS</b>                            |       |              | 13,550   |              | 13,457   |
| <b>CAPITAL AND RESERVES</b>                  |       |              |          |              |          |
| Called up share capital                      | 3     |              | 1,000    |              | 1,000    |
| Profit and loss account                      |       |              | 12,550   |              | 12,457   |
| <b>SHAREHOLDERS' FUNDS</b>                   |       |              | 13,550   |              | 13,457   |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2013 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 20 July 2015 and were signed on its behalf by:



Mrs E MacDonald - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts  
for the Year Ended 30 June 2013

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).

**Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc                      -    15% on reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Deferred tax**

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

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

2. **TANGIBLE FIXED ASSETS**

|                       | Total<br>£ |
|-----------------------|------------|
| <b>COST</b>           |            |
| At 1 July 2012        |            |
| and 30 June 2013      | 40,463     |
| <b>DEPRECIATION</b>   |            |
| At 1 July 2012        | 9,340      |
| Charge for year       | 4,668      |
| At 30 June 2013       | 14,008     |
| <b>NET BOOK VALUE</b> |            |
| At 30 June 2013       | 26,455     |
| At 30 June 2012       | 31,123     |

3. **CALLED UP SHARE CAPITAL**