

REGISTERED NUMBER: SC361321 (Scotland)

Abbreviated Unaudited Accounts for the Year Ended 30 June 2014

for

Highland Wi-Fi Ltd



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for the Year Ended 30 June 2014

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Highland Wi-Fi Ltd

Company Information
for the Year Ended 30 June 2014

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 2014

	Notes	30.6.14 £	£	30.6.13 £	£
FIXED ASSETS					
Tangible assets	2		24,879		26,455
CURRENT ASSETS					
Stocks		1,456		449	
Debtors		9,521		4,931	
		10,977		5,380	
CREDITORS					
Amounts falling due within one year		20,695		18,285	
NET CURRENT LIABILITIES			(9,718)		(12,905)
TOTAL ASSETS LESS CURRENT LIABILITIES			15,161		13,550
CAPITAL AND RESERVES					
Called up share capital	3		1,000		1,000
Profit and loss account			14,161		12,550
SHAREHOLDERS' FUNDS			15,161		13,550

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2014 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

Notes to the Abbreviated Accounts
for the Year Ended 30 June 2014

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 £
COST	
At 1 July 2013	40,463
Additions	2,814
At 30 June 2014	43,277
DEPRECIATION	
At 1 July 2013	14,008
Charge for year	4,390
At 30 June 2014	18,398
NET BOOK VALUE	
At 30 June 2014	24,879
At 30 June 2013	26,455

3. **CALLED UP SHARE CAPITAL**