REGISTERED NUMBER: SC449613 (Scotland)

Abbreviated Unaudited Accounts for the Year Ended 31 May 2015

for

GMH (Highland) Limited

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for the Year Ended 31 May 2015

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DIRECTOR:	G Havercroft
SECRETARY:	Mrs M C Havercroft
REGISTERED OFFICE:	3 Carn Mor Culbokie Dingwall Ross-shire IV7 8NA
REGISTERED NUMBER:	SC449613 (Scotland)
ACCOUNTANTS:	Viewfield Accountancy Practice Ltd Hillview High Street Beauly Inverness-shire IV4 7BT
BANKERS:	The Royal Bank of Scotland High Street Beauly Highland IV4 7BT

Abbreviated Balance Sheet
31 May 2015

	Notes	31.5.15 £	£	31.5.14 £	£
FIXED ASSETS					
Intangible assets	2		12,000		13,500
Tangible assets	3		331		402
			12,331		13,902
CURRENT ASSETS					
Stocks		100		-	
Debtors		2,700		1,817	
Prepayments and accrued income		29		56	
Cash at bank and in hand		3,682		4,510	
		6,511		6,383	
CREDITORS					
Amounts falling due within one year		31,717		34,125	
NET CURRENT LIABILITIES			(25,206)		(27,742)
TOTAL ASSETS LESS CURRENT LIABILITIES			(12,875)		(13,840)
CAPITAL AND RESERVES					
Called up share capital	4		100		100
Profit and loss account			(12,975)		(13,940)
SHAREHOLDERS' FUNDS			(12,875)		(13,840)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2015 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 director on 31 August 2015 and were signed by:

G Havercroft - Director

The notes form part of these abbreviated accounts

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
As at 31 May 2015 the company had net liabilities of £12,875. The company is reliant on the continuing support of the Director. The Director has confirmed his intention to continue to support the company.

On the above basis the Director considers that the accounts should be prepared on a going concern basis.

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).

Exemption from preparing a cash flow statement
Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company.

Turnover
Turnover represents net invoiced sales of goods, excluding value added tax, except in respect of service contracts where turnover is recognised when the company obtains the right to consideration.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2013, is being amortised evenly over its estimated useful life of ten years.

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 - 25% 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 provided in full in respect of tax deferred by timing differences between the treatment of certain items for tax and accounting purposes.Deferred tax is calculated at the rates of tax that are expected to apply in the periods when the timing differences will reverse and has not been discounted.

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 June 2014 and 31 May 2015	15,000
AMORTISATION	
At 1 June 2014	1,500
Amortisation for year	1,500
At 31 May 2015	3,000
NET BOOK VALUE	
At 31 May 2015	12,000
At 31 May 2014	13,500

continued...

3. TANGIBLE FIXED ASSETS

	Total
	£
COST	
At 1 June 2014	536
Additions	40
At 31 May 2015	576
DEPRECIATION	
At 1 June 2014	134
Charge for year	111
At 31 May 2015	245
NET BOOK VALUE	
At 31 May 2015	331
At 31 May 2014	402

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.5.15 £	31.5.14 £
100	Ordinary	£1	100	100

Chartered Accountants' Report to the Director
on the Unaudited Financial Statements of
GMH (Highland) Limited

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to four) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of GMH (Highland) Limited for the year ended 31 May 2015 which comprise the Profit and Loss Account, the Balance Sheet, and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at http://www.icas.org.uk/accountspreparationguidance.

This report is made solely to the director of GMH (Highland) Limited in accordance with the terms of our engagement letter dated 10 May 2013. Our work has been undertaken solely to prepare for your approval the financial statements of GMH (Highland) Limited and state those matters that we have agreed to state to the director of GMH (Highland) Limited in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at http://www.icas.org.uk/accountspreparationguidance. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that GMH (Highland) Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of GMH (Highland) Limited. You consider that GMH (Highland) Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of GMH (Highland) Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Viewfield Accountancy Practice Ltd
Hillview
High Street
Beauly
Inverness-shire
IV4 7BT

31 August 2015

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 1072 of the Companies Act 2006.