REGISTERED NUMBER: SC478979 (Scotland)

Abbreviated Unaudited Accounts for the Year Ended 31 July 2016

for

Kyle & Lochalsh Trading Limited

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Kyle & Lochalsh Trading Limited

Company Information
for the Year Ended 31 July 2016

DIRECTORS:	R W J Wilson H Balfour Paul D C Finlayson M A Murphy
SECRETARY:	B Easter
REGISTERED OFFICE:	c/o Brian Easter Kyle Cottage Main Street Kyle of Lochalsh IV40 8BY
REGISTERED NUMBER:	SC478979 (Scotland)
ACCOUNTANTS:	Campbell Stewart MacLennan & Co Chartered Accountants 8 Wentworth Street Portree Highland IV51 9EJ

Abbreviated Balance Sheet
31 July 2016

	Notes	31.7.16 £	31.7.15 £
CURRENT ASSETS			
Debtors		1,880	1,283
Cash at bank and in hand		10,604	1,069
		12,484	2,352
CREDITORS			
Amounts falling due within one year		12,484	3,885
NET CURRENT LIABILITIES		-	(1,533)
TOTAL ASSETS LESS CURRENT LIABILITIES		-	(1,533)
CAPITAL AND RESERVES			
Called up share capital	2	2	2
Profit and loss account		(2)	(1,535)
SHAREHOLDERS' FUNDS		-	(1,533)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2016 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 27 April 2017 and were signed on its behalf by:

M A Murphy - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts for the Year Ended 31 July 2016

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 January 2015).

Turnover
Turnover is derived from the operation of the pontoons and public toilets and represents the value of services provided. The company is not VAT registered. Turnover is recognised at the point the services are provided to the customer. Where the services have been provided but not yet billed at the year end, the amounts are recorded as accrued income and included as part of other debtors due within one year.

2. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.7.16 £	31.7.15 £
2	Ordinary	1	2	2

3. ULTIMATE PARENT COMPANY

Kyle & Lochalsh Community Trust ('The Trust') is regarded by the directors as being the company's ultimate parent company.

The Trust is a company incorporated under the Companies Act 2006 and is recognised by HMRC and OSCR as a Scottish Charity.

The Trust own the public toilets and pontoons in Kyle Of Lochalsh which are operated by Kyle & Lochalsh Trading Ltd ('The Trading Company'). The Trust are responsible for the development and maintenance of these assets while The Trading Company is responsible for employing staff and meeting other day to day running costs.

Chartered Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Kyle & Lochalsh Trading Limited (Registered number: SC478979)

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to three) 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 Kyle & Lochalsh Trading Limited for the year ended 31 July 2016 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 Board of Directors of Kyle & Lochalsh Trading Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Kyle & Lochalsh Trading Limited and state those matters that we have agreed to state to the Board of Directors of Kyle & Lochalsh Trading Limited, as a body, 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 Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Kyle & Lochalsh Trading 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 Kyle & Lochalsh Trading Limited. You consider that Kyle & Lochalsh Trading 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 Kyle & Lochalsh Trading 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.

Campbell Stewart MacLennan & Co
Chartered Accountants
8 Wentworth Street
Portree
Highland
IV51 9EJ

28 April 2017

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.