Registered Number SC484440

BEST OF HIGHLAND GAME LIMITED

Abbreviated Accounts

31 January 2016

BEST OF HIGHLAND GAME LIMITED **Registered Number SC484440**

Abbreviated Balance Sheet as at 31 January 2016

	Notes	*2016*
		£
Fixed assets		
Intangible assets	2	75,000
Tangible assets	3	859,540
		934,540
Current assets		
Debtors		92,318
Cash at bank and in hand		13,816
		106,134
Creditors: amounts falling due within one year		(1,317,160)
Net current assets (liabilities)		(1,211,026)
Total assets less current liabilities		(276,486)
Total net assets (liabilities)		(276,486)
Capital and reserves		
Called up share capital	4	1
Profit and loss account		(276,487)
Shareholders' funds		(276,486)

- For the year ending 31 January 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 21 April 2016

And signed on their behalf by:
Emmanual Van Thillo, Director

Notes to the Abbreviated Accounts for the period ended 31 January 2016

1 Accounting Policies

Basis of measurement and preparation of accounts
The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

The company has a net liability balance sheet total of £276,486 and has made a loss after taxation of £276,487. The company is therefore reliant on the support of the directors, to whom there is a net debt repayable of £1,284,469, to meet the on-going liabilities as they fall due for repayment. The directors have confirmed that repayment of this loan shall not be sought whilst this may damage the interests of the other creditors and they will continue to fully support the company. As a result of this these financial statements have been prepared on a going concern basis.

Turnover policy
Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

Tangible assets depreciation policy
Tangible fixed assets, other than freehold land, are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land and buildings - Nil
Plant and machinery - 25% straight line
Motor vehicles - 25% straight line

Intangible assets amortisation policy
Acquired goodwill is written off in equal annual instalments over its estimated useful economic life.

2 Intangible fixed assets

	£
Cost	
Additions	75,000
Disposals	-
Revaluations	-
Transfers	-
At 31 January 2016	75,000
Amortisation	
Charge for the year	-
On disposals	-

At 31 January 2016	-
Net book values	
At 31 January 2016	75,000

3 **Tangible fixed assets**

	£
Cost	
Additions	863,095
Disposals	-
Revaluations	-
Transfers	-
At 31 January 2016	863,095
Depreciation	
Charge for the year	3,555
On disposals	-
At 31 January 2016	3,555
Net book values	
At 31 January 2016	859,540

4 **Called Up Share Capital**

Allotted, called up and fully paid:

	2016
	£
1 Ordinary shares of £1 each	1

During the period 1 ordinary share of £1 was allotted and fully paid at par.

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