REGISTERED NUMBER: SC642321 (Scotland)

Unaudited Financial Statements for the Year Ended 31 May 2023

for

North Highland Services Ltd

Contents of the Financial Statements
for the Year Ended 31 May 2023

	Page
Company Information	1
Abridged Balance Sheet	2
Notes to the Financial Statements	4

North Highland Services Ltd

Company Information
for the Year Ended 31 May 2023

DIRECTORS:	C W Shearer Mrs K Shearer
REGISTERED OFFICE:	Unit 8 Golspie Business Park Golspie Sutherland KW10 6UB
REGISTERED NUMBER:	SC642321 (Scotland)
ACCOUNTANTS:	Mackay & Co Chartered Accountants Unit 8 Golspie Business Park Golspie Sutherland KW10 6UB

Abridged Balance Sheet
31 May 2023

	Notes	31.5.23 £	£	31.5.22 £	£
FIXED ASSETS					
Investments	4		400,000		400,000
CURRENT ASSETS					
Debtors	5	924		-	
Cash at bank		100		150	
		1,024		150	
CREDITORS					
Amounts falling due within one year		58,977		195,021	
NET CURRENT LIABILITIES			(57,953)		(194,871)
TOTAL ASSETS LESS CURRENT LIABILITIES			342,047		205,129
CREDITORS					
Amounts falling due after more than one year			33,252		104,879
NET ASSETS			308,795		100,250
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			308,695		100,150
			308,795		100,250

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2023 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 notes form part of these financial statements

continued...

Abridged Balance Sheet - continued
31 May 2023

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

All the members have consented to the preparation of an abridged Income Statement and an abridged Balance Sheet for the year ended 31 May 2023 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 31 January 2024 and were signed on its behalf by:

C W Shearer - Director

1. STATUTORY INFORMATION

North Highland Services Ltd is a private company, limited by shares , registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Investments in subsidiaries
Investments in subsidiary undertakings are recognised at cost.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2022 - NIL).

continued...

4. FIXED ASSET INVESTMENTS

Information on investments other than loans is as follows:

	Totals £
COST	
At 1 June 2022 and 31 May 2023	400,000
NET BOOK VALUE	
At 31 May 2023	400,000
At 31 May 2022	400,000

5. DEBTORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.5.23 £	31.5.22 £
Amounts owed by associates	924	-

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.