

Company registration number SC797421

G HIGHLAND ACCOMMODATION LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026
PAGES FOR FILING WITH REGISTRAR

G HIGHLAND ACCOMMODATION LIMITED

COMPANY INFORMATION

Directors	M Gillespie H Gillespie
Company number	SC797421
Registered office	2 Riverside Grove Lochyside Fort William PH33 7RD
Accountants	EQ Accountants Limited 14 City Quay Dundee DD1 3JA

G HIGHLAND ACCOMMODATION LIMITED

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G HIGHLAND ACCOMMODATION LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2026

		2026		2025	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	3		7,304		8,115
Investment property	4		148,409		148,409
			<u>155,713</u>		<u>156,524</u>
Current assets					
Cash at bank and in hand		1,006		869	
Creditors: amounts falling due within one year	5	<u>(43,230)</u>		<u>(34,344)</u>	
Net current liabilities			<u>(42,224)</u>		<u>(33,475)</u>
Total assets less current liabilities			113,489		123,049
Creditors: amounts falling due after more than one year	6		<u>(91,118)</u>		<u>(92,669)</u>
Net assets			<u>22,371</u>		<u>30,380</u>
Capital and reserves					
Called up share capital	7		100		100
Profit and loss reserves			<u>22,271</u>		<u>30,280</u>
Total equity			<u>22,371</u>		<u>30,380</u>

For the financial year ended 31 March 2026 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

The directors of the company have elected not to include a copy of the income statement within the financial statements.

The financial statements were approved by the board of directors and authorised for issue on 19 August 2026 and are signed on its behalf by:

H Gillespie
Director

Company registration number SC797421 (Scotland)

G HIGHLAND ACCOMMODATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

Company information

G Highland Accommodation Limited is a private company limited by shares incorporated in Scotland. The registered office is 2 Riverside Grove, Lochyside, Fort William, PH33 7RD.

1.1 Basis of preparation

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Revenue

Revenue comprises sales of goods or services provided to customers net of value added tax and other sales taxes, less an appropriate deduction for actual and expected returns and discounts. Revenue is recognised when performance obligations are satisfied and the control of goods or services is transferred to the buyer. Where the performance obligation is satisfied over time, revenue is recognised in accordance with its progress towards complete satisfaction of that performance obligation.

When cash inflows are deferred and represent a financing arrangement, the promised consideration is adjusted for the effects of the time value of money, which is recognised as interest income.

The nature, timing of satisfaction of performance obligations and significant payment terms of the company's major sources of revenue are as follows:

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer (usually on dispatch of the goods), the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	10% reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

1.4 Investment property

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. Changes in fair value are recognised in profit or loss.

G HIGHLAND ACCOMMODATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

(Continued)

1.5 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.6 Dividends

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2026 Number	2025 Number
Total	2	2

3 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2025 and 31 March 2026	9,017
Depreciation and impairment	
At 1 April 2025	902
Depreciation charged in the year	811
At 31 March 2026	1,713
Carrying amount	
At 31 March 2026	7,304
At 31 March 2025	8,115

G HIGHLAND ACCOMMODATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

4 Investment property

	2026 £
Fair value	
At 1 April 2025 and 31 March 2026	148,409

The 2026 valuations were made by the directors, on an open market value for existing use basis.

5 Creditors: amounts falling due within one year

	2026 £	2025 £
Bank loans	1,505	1,504
Amounts owed to group undertakings	39,565	31,040
Other creditors	2,160	1,800
	<u>43,230</u>	<u>34,344</u>

6 Creditors: amounts falling due after more than one year

	2026 £	2025 £
Bank loans and overdrafts	91,118	92,669
	<u>91,118</u>	<u>92,669</u>

7 Called up share capital

	2026 Number	2025 Number	2026 £	2025 £
Ordinary share capital				
Issued and fully paid				
Ordinary shares of £1 each	100	100	100	100
	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>

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.