

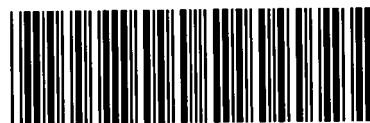
Highland Estate Developments Limited

Registered number: SC120300

Unaudited financial statements

For the year ended 31 January 2018

SATURDAY



A13 *A7HHGLN7* #91
27/10/2018
COMPANIES HOUSE

HIGHLAND ESTATE DEVELOPMENTS LIMITED
REGISTERED NUMBER: SC120300

BALANCE SHEET
AS AT 31 JANUARY 2018

| | Note | 2018 £ | 2017 £ |
|--|------|------------|------------|
| Current assets | | | |
| Debtors: amounts falling due within one year | 3 | 385 | 385 |
| Net assets | | <u>385</u> | <u>385</u> |
| Capital and reserves | | | |
| Called up share capital | | 10 | 10 |
| Profit and loss account | | 375 | 375 |
| | | <u>385</u> | <u>385</u> |

For the year ended 31 January 2018 the Company was entitled to exemption from audit under section 480 of the Companies Act 2006.

Members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

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.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

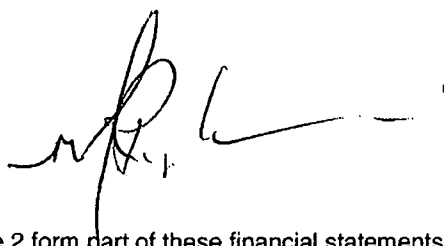
The financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The Company has opted not to file the profit and loss account in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on

25 October 2018

M Rapley
Director



The notes on page 2 form part of these financial statements.

HIGHLAND ESTATE DEVELOPMENTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2018

1. General information

The Company is a private company limited by share capital incorporated in Scotland.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

2.2 Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

3. Debtors

| | 2018 £ | 2017 £ |
|------------------------------------|------------|------------|
| Amounts owed by group undertakings | 385 | 385 |
| | <u>385</u> | <u>385</u> |

4. Controlling party

The ultimate parent undertaking of the company is Scottfield Group Limited, a company registered in England and Wales.