

Company registration number: SC163416

Highland Salmon Company Limited

Unaudited filleted financial statements

30 April 2020

Highland Salmon Company Limited

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Highland Salmon Company Limited

Directors and other information

Director	R Gardiner
Secretary	A Marwick
Company number	SC163416
Registered office	New House Ardchronie Ardgay Sutherland IV24 3DJ
Business address	New House Ardchronie Ardgay Ross & Cromarty IV24 3DJ
Accountants	Frame Kennedy Metropolitan House 31-33 High Street Inverness IV1 1HT

Bankers

Clydesdale Bank Plc
5 Market Street
Tain
IV19 1AR

Highland Salmon Company Limited

Report to the director on the preparation of the

unaudited statutory financial statements of Highland Salmon Company Limited

Year ended 30 April 2020

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Highland Salmon Company Limited for the year ended 30 April 2020 which comprise the statement of financial position and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of ICAS , we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.com/accountspreparationguidance>.

This report is made solely to the director of Highland Salmon Company Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Highland Salmon Company Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with the requirements of ICAS as detailed at <http://www.icas.com/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Highland Salmon Company Limited and its director as a body for our work or for this report.

It is your duty to ensure that Highland Salmon Company 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 Highland Salmon Company Limited. You consider that Highland Salmon Company 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 Highland Salmon Company 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.

Frame Kennedy

Chartered Accountants

Metropolitan House

31-33 High Street

Inverness

IV1 1HT

3 November 2020

Highland Salmon Company Limited

Statement of financial position

30 April 2020

	2020	2019
	£	£
Fixed assets	152,347	178,964
	<hr/>	<hr/>
Current assets	439,387	358,806
Creditors: amounts falling due within one year	(254,657)	(229,832)
	<hr/>	<hr/>
Net current assets	184,730	128,974
	<hr/>	<hr/>
Total assets less current liabilities	337,077	307,938
Accruals and deferred income	(36,462)	(42,424)
	<hr/>	<hr/>
Net assets	300,615	265,514
	<hr/>	<hr/>
Capital and reserves	300,615	265,514
	<hr/>	<hr/>
Notes to the financial statements		

Highland Salmon Company Limited

Year ended 30 April 2020

1. Employee numbers

The average number of persons employed by the company during the year amounted to 4 (2019: 4).

2. Events after the end of the reporting period

The COVID-19 outbreak has developed rapidly in 2020 with a significant number of infections. Measures taken by various governments to contain the virus have affected our economic activity. Depending on the duration of the COVID-19 crisis and continued negative impact on worldwide economic activity, it is possible the company may experience negative results. The exact impact on our activities for the remainder of 2020 and thereafter cannot be predicted.

For the year ending 30 April 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

These financial statements were approved by the board of directors and authorised for issue on 03 November 2020 , and are signed on behalf of the board by:

R Gardiner

Director

Company registration number: SC163416

The company is a private company limited by shares, registered in Scotland.

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.