

Unaudited Financial Statements
for the Period 1st February 2023 to 30th April 2023
for
Highland Salmon Company Limited

Frame Kennedy
4th Floor Metropolitan House
31-33 High Street
Inverness
IV1 1HT

Contents of the Financial Statements
for the period 1st February 2023 to 30th April 2023

	Page
Chartered Accountants' Report	1
Balance Sheet	2

**Chartered Accountants' Report to the Director
on the Unaudited Financial Statements of
Highland Salmon Company Limited**

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement is not required to be filed with the Registrar of Companies.

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 period ended 30th April 2023 which comprise the Income Statement, Balance Sheet and the 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 in accordance with our terms of engagement. 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 the director of Highland Salmon Company Limited 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 the company and its director 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 period.

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.

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19th October 2023

Highland Salmon Company Limited (Registered number: SC163416)

**Balance Sheet
30th April 2023**

	2023		2023
	£	£	£
Fixed assets		104,901	104,381
Current assets	253,484		652,924
Creditors			
Amounts falling due within one year	<u>(145,307)</u>	<u>(376,509)</u>	
Net current assets		<u>108,177</u>	<u>276,415</u>
Total assets less current liabilities		<u>213,078</u>	<u>380,796</u>
Creditors			
Amounts falling due after more than one year		<u>21,333</u>	<u>38,613</u>
Net assets		<u><u>191,745</u></u>	<u><u>342,183</u></u>
Capital and reserves		<u><u>191,745</u></u>	<u><u>342,183</u></u>

Notes to the financial statements

1. Statutory information

Highland Salmon Company Limited is a private company, limited by shares , registered in Scotland. The company's registered number and registered office address are as below:

Registered number: SC163416

Registered office: New House
Ardchronie
Ardgay
Ross & Cromarty
IV24 3DJ

2. Average number of employees

The average number of employees during the period was 4 (2023 - 4) .

Balance Sheet - continued
30th April 2023

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30th April 2023.

The members have not required the company to obtain an audit of its financial statements for the period ended 30th April 2023 in accordance with Section 476 of the Companies Act 2006.

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

The financial statements were approved by the director and authorised for issue on 19th October 2023 and were signed by:

R I Gardiner - Director

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.