Registered Number SC171940

The Highland Scotch Whisky Company Ltd

Abbreviated Accounts

31 January 2012

Company Information

Registered Office:
45 Coylton Crescent
Hamilton
Lanarkshire
ML3 9NL

Reporting Accountants:
Andersons

53 Wellhall Road
Hamilton
Lanarkshire
ML3 9BY

The Highland Scotch Whisky Company Ltd **Registered Number SC171940**

Balance Sheet as at 31 January 2012

	Notes	2012		2011	
		£	£	£	£
Fixed assets					
Tangible	2		291		0
			291		0
Current assets					
Debtors		368		0	
Cash at bank and in hand		1,471		0	
Total current assets		1,839		0	
Creditors: amounts falling due within one year		(60,871)		(60,208)	
Net current assets (liabilities)			(59,032)		(60,208)
Total assets less current liabilities			(58,741)		(60,208)
Total net assets (liabilities)			(58,741)		(60,208)
Capital and reserves					
Called up share capital	3		100		100
Profit and loss account			(58,841)		(60,308)
Shareholders funds			(58,741)		(60,208)

a. For the year ending 31 January 2012 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
c. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 05 October 2012

And signed on their behalf by:
J D Atkings, 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 1068 of the Companies Act 2006.

Notes to the Abbreviated Accounts

For the year ending 31 January 2012

1 **Accounting policies**

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax.

Deferred tax

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

Going Concern

The financial statements have been prepared on the going concern basis as the director has indicated his willingness to continue to support the company.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Computer equipment	25% on cost

2 **Tangible fixed assets**

	Total
Cost	**£**
Additions	388
At 31 January 2012	388
Depreciation	
Charge for year	97
At 31 January 2012	97
Net Book Value	
At 31 January 2012	291
At 31 January 2011	0

3 **Share capital**

	2012	2011
	£	£

Allotted, called up and fully paid:		
100 Ordinary shares of £1 each	100	100