

Registration number SC182760

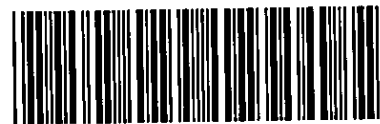
**Aberdeenshire Disability Action Limited**

**Abbreviated Accounts**

**for the period ended**

**31st July 2010**

THURSDAY



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25/11/2010

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COMPANIES HOUSE

**Independent auditors' report to Aberdeenshire Disability Action Limited  
under Section 449 of the Companies Act 2006  
Registration number SC2182760**

We have examined the abbreviated accounts set out on pages 2 to 4 together with the full financial statements of Aberdeenshire Disability Action Limited for the period ended 31st July 2010 prepared under Section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of the directors and auditors**

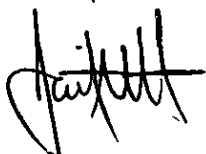
The directors are responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 444(1) and 444(3) of the Act to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with those provisions and to report our opinion to you.

**Basis of audit opinion**

We conducted our work in accordance with Bulletin 2008/4 "The special auditor's report on abbreviated accounts in the United Kingdom" issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered have been properly prepared.

**Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 444(1) and 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with those provisions.



**David Minett**  
**For and on behalf of James Milne & Co**  
Chartered Accountants and  
Registered Auditors  
5 High Street  
Inverurie  
Aberdeenshire  
AB51 3QA

16.11.10

**Aberdeenshire Disability Action Limited**  
**Registration number SC2182760**

**Abbreviated Balance Sheet**  
**at 31st July 2010**

	Note	31/07/2010		31/03/2009	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	3		372		896
<b>Current assets</b>					
Debtors		6,356		4,212	
Cash at bank and in hand		100		48,035	
		<u>6,456</u>		<u>52,247</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(1,923)</u>		<u>(4,576)</u>	
<b>Net current assets</b>			4,533		47,671
<b>Creditors: amounts falling due after more than one year</b>			-		(3,125)
<b>Net assets</b>			<u>4,905</u>		<u>45,442</u>
<b>Capital and reserves</b>					
Unrestricted funds			4,905		45,442
<b>Shareholders' funds</b>			<u>4,905</u>		<u>45,442</u>

These abbreviated accounts have been prepared in accordance with the special provisions within Part 15 of the Companies Act 2006 and the Financial Reporting Standard for Smaller Entities (effective April 2008) relating to small companies.



**Norman Sinclair**  
Director

15/11/2010

**Aberdeenshire Disability Action Limited**  
**Registration number SC2182760**

**Notes to the Abbreviated Accounts**  
**for the period ended 31st July 2010**

**1. Accounting policies**

**1.1 Accounting convention**

Companies Act 2006, the Charities and Trustees Investment (Scotland) Act 2005, Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 and the United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities. The principal accounting policies adopted in the preparation of the financial statements are as follows:

**1.2 Donations and grants**

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

**1.3 Interest receivable**

Interest is included when receivable by the charity.

**1.4 Resources expended**

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories.

**1.5 Tangible fixed assets**

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

Plant and machinery, etc. -	25% straight line
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**1.6 Fund accounting**

Funds held by the charity are either:

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objectives at the discretion of the trustees.
- Designated funds - these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.
- Restricted funds - these are funds that can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**1.7 Grants received**

Where grants received are directly associated with specific projects, such grants are separately accounted and the costs of such projects are charged against the relevant grants.

**Aberdeenshire Disability Action Limited**  
**Registration number SC2182760**

**Notes to the Abbreviated Accounts**  
**for the period ended 31st July 2010**

**2. Auditors' remuneration**

	Period ended 31st July 2010 £	Year ended 31st March 2009 £
Auditors' remuneration - audit of the financial statements	<u>1,845</u>	<u>1,343</u>

**3. Fixed assets**

**Tangible fixed assets**

	£
<b>Cost</b>	
At 1st April 2009	4,768
Disposals	(421)
At 31st July 2010	<u>4,347</u>
<b>Depreciation</b>	
At 1st April 2009	3,872
On disposals	(197)
Charge for the year	300
At 31st July 2010	<u>3,975</u>
<b>Net book value</b>	
At 31st July 2010	<u>372</u>
At 31st March 2009	<u>896</u>

**4. Share capital**

The charity is a company limited by guarantee and has no share capital. Under the memorandum of association, every member of the company undertakes to contribute such amount as may be required (not exceeding ten pounds sterling) to the company's assets if it should be wound up while he or she is a member or within one year after he or she ceases to be a member, for payment of the company's debts and liabilities contracted before he or she ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustments of the rights of the contributors amongst themselves.