

Aboyne Highland Games

Abbreviated Accounts

for the year ended

31st January 2013

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**Chartered Accountants' Report to the Board of Directors on the
Unaudited Abbreviated Accounts of Aboyne Highland Games
Registration number SC187424**

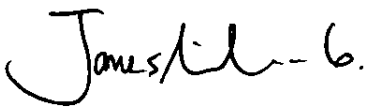
In accordance with the engagement letter dated 16th April 2010, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the abbreviated accounts of the company on pages 2 to 4 from the accounting records and information and explanations supplied to us.

This report is made to the company's board of directors in accordance with the terms of our engagement. Our work has been undertaken to enable us to compile the abbreviated accounts on behalf of the company's board of directors 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 and the company's board of directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with best practice guidance issued by the Institute of Chartered Accountants of Scotland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of accounts.

You have acknowledged on the balance sheet for the year ended 31st January 2013 your duty to ensure that the company has kept proper accounting records and to prepare abbreviated accounts that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the abbreviated accounts. 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 abbreviated accounts.



James Milne & Co

Chartered Accountants
5 Bon Accord Square
Aberdeen
AB11 6XZ

22-3-13

Aboyne Highland Games
Registration number SC187424

Abbreviated Balance Sheet
at 31st January 2013

	Note	2013		2012	
		£	£	£	£
Fixed assets					
Tangible assets	2	35,535		41,305	
Investments	3	33,188		28,068	
		<u>68,723</u>		<u>69,373</u>	
Current assets					
Stock		300		330	
Debtors		3,315		4,100	
Cash at bank and in hand		<u>105,019</u>		<u>73,996</u>	
		108,634		78,426	
Creditors: amounts falling due within one year		<u>(2,150)</u>		<u>(4,216)</u>	
Net current assets		<u>106,484</u>		<u>74,210</u>	
Net assets		<u>175,207</u>		<u>143,583</u>	
Funds					
Share capital	4	-		-	
Reserves		<u>175,207</u>		<u>143,583</u>	
		<u>175,207</u>		<u>143,583</u>	

In approving these abbreviated accounts as directors of the company we hereby confirm:

- (a) that for the year ended 31st January 2013 the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006;
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31st January 2013 and
- (c) that we acknowledge our responsibilities for:
 - (i) ensuring that the company keeps accounting records which comply with Section 386, and
 - (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The abbreviated accounts were approved by the Board on 14 - 3 - 13 and signed on its behalf by


Ian G. Scott
 Chairman

The notes on pages 3 and 4 form an integral part of these abbreviated accounts.

Aboyne Highland Games
Registration number SC187424

Notes to the Abbreviated Accounts
for the year ended 31st January 2013

1. Accounting policies

Accounting convention

The financial statements are prepared under the historical cost convention as modified by the revaluation of fixed asset investments and in accordance with applicable Accounting Standards, Statement of Recommended Practice for Accounting and Reporting by Charities (2005), The Charities Accounts (Scotland) Regulations 2006, issued under the Charities and Trustee Investment (Scotland) Act 2005 and the Companies Act 2006.

Fixed assets

Fixed assets are stated at cost less depreciation on the bases set out hereunder.

Depreciation

Depreciation is charged as follows -

Equipment	- 5 years and 15 years straight line
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Investments

Investments are stated at market value.

Incoming resources

Income from investments is included in the financial statements when receivable.

Incoming resources from charitable trading activities are included in the financial statements when receivable.

Other incoming resources are included in the financial statements when receivable.

Resources expended

Expenditure on charitable activities comprises those costs incurred by the company in the delivery of its activities and are included in the financial statements on an accruals basis.

Expenditure on governance costs including accountancy fees and costs linked to the management of the company are included in the financial statements on an accruals basis.

Taxation

Aboyne Highland Games became a registered charity on 18th June 2009 and therefore became exempt from taxation on that date.

Aboyne Highland Games
Registration number SC187424

Notes to the Abbreviated Accounts
for the year ended 31st January 2013

2. Fixed assets

Tangible fixed assets

	£
Cost	
At 1st February 2012	67,651
At 31st January 2013	<u>67,651</u>
Depreciation	
At 1st February 2012	26,346
Charge for year	<u>5,770</u>
At 31st January 2013	<u>32,116</u>
Net book value	
At 31st January 2013	<u><u>35,535</u></u>
At 31st January 2012	<u><u>41,305</u></u>

3. Investments

	2013	2012
	£	£
Listed investments		
Market value at 1st February 2012	28,068	28,325
Additions	302	276
Gain/(loss) on revaluation	<u>4,818</u>	<u>(533)</u>
Market value at 31st January 2013	<u><u>33,188</u></u>	<u><u>28,068</u></u>

4. Share capital

The company is limited by guarantee. It has no share capital.