

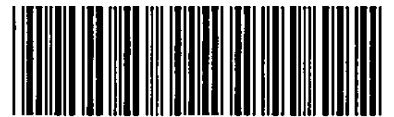
**Aboyne Highland Games**

**Abbreviated Accounts**

**for the year ended**

**31st January 2014**

TUESDAY



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18/03/2014

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COMPANIES HOUSE

**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 2014 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

17.3.14

**Aboyne Highland Games**  
Registration number SC187424

**Abbreviated Balance Sheet**  
**at 31st January 2014**

	Note	2014		2013	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	2	99,285		35,535	
Investments	3	45,612		33,188	
		<u>144,897</u>		<u>68,723</u>	
<b>Current assets</b>					
Stock		-		300	
Debtors		18,795		3,315	
Cash at bank and in hand		67,636		105,019	
		<u>86,431</u>		<u>108,634</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(5,615)</u>		<u>(2,150)</u>	
<b>Net current assets</b>		<u>80,816</u>		<u>106,484</u>	
<b>Net assets</b>		<u>225,713</u>		<u>175,207</u>	
<b>Funds</b>					
Share capital	4	-		-	
Reserves		225,713		175,207	
		<u>225,713</u>		<u>175,207</u>	

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

- (a) that for the year ended 31st January 2014 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 2014 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 13 ~~April~~ <sup>MARCH</sup> 2014, 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 2014**

**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, 15 years and 25 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 2014**

**2. Fixed assets**

**Tangible fixed assets**

**Cost**

At 1st February 2013	£
Additions	67,651
Disposals	71,715
	<u>(150)</u>
At 31st January 2014	<u>139,216</u>

**Depreciation**

At 1st February 2013	32,116
Charge for year	7,965
On disposals	<u>(150)</u>
At 31st January 2014	<u>39,931</u>

**Net book value**

At 31st January 2014	<u>99,285</u>
At 31st January 2013	<u>35,535</u>

**3. Investments**

	<b>2014</b>	<b>2013</b>
	£	£
<b>Listed investments</b>		
Market value at 1st February 2013	33,188	28,068
Additions	10,317	302
Gain/(loss) on revaluation	<u>2,107</u>	<u>4,818</u>
Market value at 31st January 2014	<u>45,612</u>	<u>33,188</u>

**4. Share capital**

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