

AUDITED ABBREVIATED ACCOUNTS

FOR THE PERIOD

27 SEPTEMBER 2004 TO 30 SEPTEMBER 2005

FOR

URRAS OIGHREACHD GHABHSAINN



**URRAS OIGHREACHD GHABHSAINN**

**CONTENTS OF THE ABBREVIATED ACCOUNTS**  
**FOR THE PERIOD 27 SEPTEMBER 2004 TO 30 SEPTEMBER 2005**

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	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Report of the Independent Auditors on the Abbreviated Accounts</b>	<b>2</b>
<b>Abbreviated Balance Sheet</b>	<b>3</b>
<b>Notes to the Abbreviated Accounts</b>	<b>4</b>

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**URRAS OIGHREACHD GHABHSAINN**

**COMPANY INFORMATION**  
**FOR THE PERIOD 27 SEPTEMBER 2004 TO 30 SEPTEMBER 2005**

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**DIRECTORS:** D A Macdonald  
Mrs A Rennie  
N N Thomson  
Ms C Bell  
J Macdonald  
D A Mackay  
Ms M A Mackay  
C M Maclean  
J Macleod  
Captain A J Morrison

**SECRETARY:** A W M Sutton

**REGISTERED OFFICE:** Ness Development Centre  
Ness  
Isle of Lewis  
HS2 0XB

**REGISTERED NUMBER:** SC273903 (Scotland)

**AUDITORS:** CIB Audit  
Registered Auditor  
63 Kenneth Street  
Stornoway  
Isle of Lewis  
HS1 2DS

**BANKERS:** Royal Bank of Scotland  
17 North Beach Street  
Stornoway  
Isle of Lewis  
HS1 2XH

**REPORT OF THE INDEPENDENT AUDITORS TO**  
**URRAS OIGHREACHD GHABHSAINN**  
**UNDER SECTION 247B OF THE COMPANIES ACT 1985**

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We have examined the abbreviated accounts on pages three to four, together with the full financial statements of the company for the period ended 30 September 2005 prepared under Section 226 of the Companies Act 1985.

This report is made solely to the company, in accordance with Section 247B of the Companies Act 1985. 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 auditors' 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 work, for this report, or for the opinions we have formed.

**Respective responsibilities of directors and auditors**

The directors are responsible for preparing the abbreviated accounts in accordance with Section 246 of the Companies Act 1985. 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 246(5) and (6) of the Act to the Registrar of Companies and whether the accounts to be delivered are properly prepared in accordance with those provisions and to report our opinion to you.

**Basis of opinion**

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 are properly prepared. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the full financial statements.

**Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts on pages three to four are properly prepared in accordance with those provisions.

*CIB Audit*  
CIB Audit  
Registered Auditor  
63 Kenneth Street  
Stornoway  
Isle of Lewis  
HS1 2DS

Dated: 14.7.06

**URRAS OIGHREACHD GHABHSAINN**

**ABBREVIATED BALANCE SHEET**

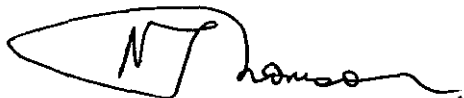
**30 SEPTEMBER 2005**

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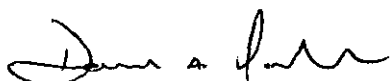
	Notes	£	£
<b>FIXED ASSETS:</b>			
Tangible assets	2		1,251
<b>CURRENT ASSETS:</b>			
Cash at bank and in hand		5,190	
<b>CREDITORS: Amounts falling due within one year</b>		<u>1,261</u>	
<b>NET CURRENT ASSETS:</b>			<u>3,929</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES:</b>			<u>£5,180</u>
<b>RESERVES:</b>			
General fund			203
Restricted funds – Running costs			3,920
Restricted funds – Equipment			<u>1,057</u>
			<u>£5,180</u>

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective June 2002).

**ON BEHALF OF THE BOARD:**



N N Thomson - Director



D A Macdonald - Director

Approved by the Board on

4/7/06

The notes form part of these abbreviated accounts

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**URRAS OIGHREACHD GHABHSAINN**

**NOTES TO THE ABBREVIATED ACCOUNTS**  
**FOR THE PERIOD 27 SEPTEMBER 2004 TO 30 SEPTEMBER 2005**

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**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and are in accordance with the Financial Reporting Standards for Smaller Entities (effective 2002). In preparing the financial statements the charity follows best practice as laid down in the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP) issued in October 2000, SORP Update Bulletin 1 issued in December 2002 and the Companies Act 1985.

**Income**

Income from the funding agencies and bodies supporting the objects of the charity is recognised in the year for which the funding is awarded. Grants and donations in respect of specific projects are held in restrictive funds and expended in accordance with the conditions of funding.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc                      - 25% on cost

**Charitable expenditure**

Direct charitable expenditure includes all expenditure incurred in the pursuance of the charitable objects of the company.

**2. TANGIBLE FIXED ASSETS**

	<u><b>Total</b></u>
	<b>£</b>
<b>COST:</b>	
Additions	<u><b>1,669</b></u>
At 30 September 2005	<u><b>1,669</b></u>
<b>DEPRECIATION:</b>	
Charge for period	<u><b>418</b></u>
At 30 September 2005	<u><b>418</b></u>
<b>NET BOOK VALUE:</b>	
At 30 September 2005	<u><u><b>1,251</b></u></u>

**3. LIMITED BY GUARANTEE**

The company is limited by guarantee. The liability of each member is restricted to £1. At 30 September 2005 the company had 1,158 members.