

**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2014**  
**FOR**  
**ABERCHIRDER HORTICULTURAL SOCIETY**

**CONTENTS OF THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2014**

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	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Abbreviated Balance Sheet</b>	<b>2</b>
<b>Notes to the Abbreviated Accounts</b>	<b>3</b>

**ABERCHIRDER HORTICULTURAL SOCIETY**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 30 SEPTEMBER 2014**

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**DIRECTORS:**

Mrs A A Wilson  
J G Bowie  
F J Durno  
Mrs M Duguid

**SECRETARY:**

Mrs M Duguid

**REGISTERED OFFICE:**

51-53 High Street  
TURRIFF  
Aberdeenshire  
AB53 4EJ

**REGISTERED NUMBER:**

SC342943 (Scotland)

**ACCOUNTANTS:**

Bain Henry Reid  
51-53 High Street  
Turrieff  
AB53 4EJ

**ABBREVIATED BALANCE SHEET**  
**30 SEPTEMBER 2014**

	Notes	2014 £	2013 £
<b>CURRENT ASSETS</b>			
Debtors		984	1,734
Cash at bank		<u>12,993</u>	<u>17,305</u>
		<b>13,977</b>	<b>19,039</b>
<b>CREDITORS</b>			
Amounts falling due within one year		<u>(2,120)</u>	<u>(4,399)</u>
<b>NET CURRENT ASSETS</b>		<b>11,857</b>	<b>14,640</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>11,857</b>	<b>14,640</b>
<b>RESERVES</b>			
Other reserves		39,360	39,360
Income and expenditure account		<u>(27,503)</u>	<u>(24,720)</u>
		<b>11,857</b>	<b>14,640</b>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2014 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395
- (b) and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 22 June 2015 and were signed on its behalf by:

J G Bowie - Director

**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2014**

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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 sale of goods, admission charges and income from fundraising activities.

**Deferred tax**

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

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the income and expenditure account on a straight line basis over the period of the lease.

2. **CALLED UP SHARE CAPITAL**

The company has no share capital as it is limited by guarantee.

3. **SHARE CAPITAL**

The company has no share capital as it is limited by guarantee.

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 1072 of the Companies Act 2006.