

**HEBRIDEAN WHALE AND DOLPHIN TRUST**

**28 February 2002**

Company registration number : SC172338



# HEBRIDEAN WHALE AND DOLPHIN TRUST

## BALANCE SHEET AT 28 FEBRUARY 2002

	£	£
<b>TANGIBLE FIXED ASSETS - plant and equipment</b>	-	-
<b>CURRENTS ASSETS</b>		
Debtors	108,902	1,257
Stock	500	500
Cash	20,408	3,547
	<u>129,810</u>	<u>5,304</u>
<b>CREDITORS</b>		
Accruals and sundry creditors	1,181	2,547
	<u>1,181</u>	<u>2,547</u>
<b>NET CURRENT ASSETS</b>	128,629	2,757
<b>DEFERRED INCOME</b>	100,680	-
<b>LOANS</b>	24,000	-
<b>TOTAL ASSETS LESS LIABILITIES</b>	<u>£3,949</u>	<u>£2,757</u>

## CAPITAL AND RESERVES

Other reserves	22,694	22,694
Profit and loss account	(18,745)	(19,937)
	<u>£3,949</u>	<u>£2,757</u>

The directors:

1 Confirm that for the period ending 28 February 2002 the company was entitled to the exemption under subsection 1 of section 249A;

2 Confirm that no notice requiring an audit had been deposited under subsection 2 of s249b in relation to the accounts for the financial year; and

3 Acknowledge their responsibility for :

(a) ensuring that the company keeps accounting records which comply with section 221; and

(b) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit for the financial period in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Companies Act 1985 relating to accounts, so far as applicable to the company.

The directors have taken advantage of the exemptions conferred by Part 1 of Schedule 8 to the Companies Act 1985, applicable to small companies in the preparation of their accounts, and have done so on the grounds that, in their opinion, the company is entitled to the benefit of those exemptions as a small company.

..... Director

13 December 2002

## HEBRIDEAN WHALE AND DOLPHIN TRUST

Notes on the accounts  
at 28 February 2002

### 1 ACCOUNTING POLICIES

#### Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities

### 2 Turnover

Turnover represents net invoiced sales of goods excluding value added tax

### 3 Tangible fixed assets

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

Computer	33% on reducing balance
Sonobuoy gear	25% on reducing balance
Computer	33% on reducing balance
Projector	25% on reducing balance

### 4 Stocks

Stocks are valued at the lower of cost and realisable value after making due allowance for obsolete and slow moving items