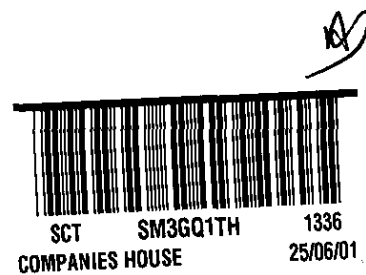


Abbreviated Financial Statements for the Year Ended 31 March 2001

for

**Skye and Lochalsh
Mental Health Association**



**Skye and Lochalsh
Mental Health Association**

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for the Year Ended 31 March 2001**

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**Skye and Lochalsh
Mental Health Association**

**Company Information
for the Year Ended 31 March 2001**

DIRECTORS:	Dr C Crichton C MacKinnon Mrs M Robertson Mrs E Broadbent M Williams Ms V Samuels L MacDonald L MacLeod D Beaton Dr S A Potts
SECRETARY:	Mrs M Robertson
REGISTERED OFFICE:	The Cabin Bayfield Portree Isle of Skye
REGISTERED NUMBER:	SC 185967 (Scotland)
ACCOUNTANTS:	Campbell Stewart MacLennan & Co Chartered Accountants Portree Isle of Skye
SOLICITORS:	Ferguson MacSween & Stewart Bridge Road Portree Isle of Skye

**Skye and Lochalsh
Mental Health Association**

**Abbreviated Balance Sheet
31 March 2001**

		31.3.01		31.3.00	
	Notes	£	£	£	£
FIXED ASSETS:					
Tangible assets	2		16,546		20,799
CURRENT ASSETS:					
Stocks		221		435	
Debtors		42		400	
Cash at bank and in hand		19,558		15,335	
		<u>19,821</u>		<u>16,170</u>	
CREDITORS: Amounts falling due within one year		<u>6,544</u>		<u>12,437</u>	
NET CURRENT ASSETS:			<u>13,277</u>		<u>3,733</u>
TOTAL ASSETS LESS CURRENT LIABILITIES:			29,823		24,532
PROVISIONS FOR LIABILITIES AND CHARGES:			(1,814)		(2,064)
ACCRUALS AND DEFERRED INCOME:			<u>(3,706)</u>		<u>(9,044)</u>
			<u>£24,303</u>		<u>£13,424</u>
RESERVES:					
Profit and loss account			<u>24,303</u>		<u>13,424</u>
			<u>£24,303</u>		<u>£13,424</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 March 2001.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2001 in accordance with Section 249B(2) of the Companies Act 1985.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- (b) 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 profit or loss for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

**Skye and Lochalsh
Mental Health Association**

**Abbreviated Balance Sheet
31 March 2001**

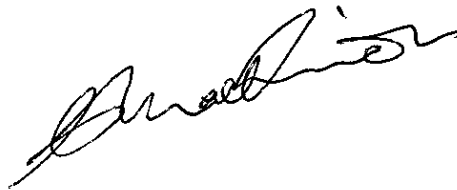
These abbreviated financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

ON BEHALF OF THE BOARD:



Dr C Crichton - DIRECTOR

C MacKinnon - DIRECTOR



Approved by the Board on 1 May 2001

**Skye and Lochalsh
Mental Health Association**

**Notes to the Abbreviated Financial Statements
for the Year Ended 31 March 2001**

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 March 2000).

Income

Turnover represents revenue grants received and donations together with the net value of sales of goods and services.

Tangible fixed assets

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

Land and buildings	- over the term of the lease
Plant and machinery etc	- 15% on reducing balance and 25% on reducing balance

Stocks

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the profit and loss account as incurred.

Pensions

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. Contributions payable for the year are charged in the profit and loss account.

Grants received

Grants towards the cost of capital expenditure are treated as deferred and are credited to income over the estimated useful lives of the assets concerned. Revenue grants are credited to income in the period to which they relate.

Donations and other voluntary income

Donations and other voluntary income are accounted for in the period when received.

2. TANGIBLE FIXED ASSETS

	Total
	£
COST:	
At 1 April 2000	
and 31 March 2001	31,007
DEPRECIATION:	
At 1 April 2000	10,208
Charge for year	4,253
At 31 March 2001	14,461
NET BOOK VALUE:	
At 31 March 2001	16,546
At 31 March 2000	20,799

**Skye and Lochalsh
Mental Health Association**

**Notes to the Abbreviated Financial Statements
for the Year Ended 31 March 2001**

3. INCORPORATION STATUS

The company is incorporated by the guarantee of its members who are obligated to contribute up to £1.00 each in the event of winding up of its activities.