

Company registration number SC264200 (Scotland)

Deeside Steam & Vintage Club Limited

Unaudited financial statements

for the year ended 31 October 2022

Pages for filing with registrar

Deeside Steam & Vintage Club Limited

**Chartered Accountants' report to the board of directors on the preparation of the
unaudited statutory financial statements of Deeside Steam & Vintage Club Limited**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Deeside Steam & Vintage Club Limited for the year ended 31 October 2022 which comprise, the statement of financial position and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the ICAS we are subject to its ethical and other professional requirements which are detailed at

<https://www.icas.com/professional-resources/practice/support-and-guidance/framework-for-the-preparation-of-accounts-revised-june-2020>.

This report is made solely to the Board of Directors of Deeside Steam & Vintage Club Limited, as a body, in accordance with the terms of our engagement letter dated 3 November 2020. Our work has been undertaken solely to prepare for your approval the financial statements of Deeside Steam & Vintage Club Limited and state those matters that we have agreed to state to the Board of Directors of Deeside Steam & Vintage Club Limited, as a body, in this report in accordance with the requirements of the ICAS as detailed at

<https://www.icas.com/professional-resources/practice/support-and-guidance/framework-for-the-preparation-of-accounts-revised-june-2020>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Deeside Steam & Vintage Club Limited and its Board of Directors as a body, for our work or for this report.

It is your duty to ensure that Deeside Steam & Vintage Club Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus of Deeside Steam & Vintage Club Limited. You consider that Deeside Steam & Vintage Club Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Deeside Steam & Vintage Club Limited. 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 statutory financial statements.

James Milne
Chartered Accountants
Rosewood
Raemoir Road
Banchory
AB31 4ET

25 May 2023

Deeside Steam & Vintage Club Limited

Statement of financial position

at 31 October 2022

	Notes	£	2022 £	£	2021 £
Current assets					
Debtors		1,770		3,360	
Cash at bank and in hand		32,544		28,266	
		<u>34,314</u>		<u>31,626</u>	
Creditors: amounts falling due within one year		(400)		(179)	
Net assets			<u>33,914</u>		<u>31,447</u>
Reserves					
Income and expenditure account			<u>33,914</u>		<u>31,447</u>

In accordance with section 444 of the Companies Act 2006, all of the members of the company have consented to the preparation of abridged financial statements pursuant to paragraph 1A of Schedule 1 to the Small Companies and Groups (Accounts and Directors' Report) Regulations (SI 2008/409)(b).

The directors of the company have elected not to include a copy of the income and expenditure account within the financial statements.

For the financial year ended 31 October 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the board of directors and authorised for issue on 17 April 2023 and are signed on its behalf by:

Pamela Rennie

Director

Company Registration No. SC264200

Deeside Steam & Vintage Club Limited

Notes to the financial statements

for the year ended 31 October 2022

1 Accounting policies

Company information

Deeside Steam & Vintage Club Limited is a private company limited by guarantee incorporated in Scotland. The registered office is Chartered Accountants, Rosewood, Raemoir Road, Banchory, AB31 4ET.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Income and expenditure

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the company cannot reclaim it.

2 Members' liability

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £1.

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.