

The Gordon Gaitherin (also known as the Gaitherin)

A company limited by guarantee SC 321252

Registered Charity number SC 027604

Accounts for the year ended 31 March 2014

Charity's principal address

5 Westend gardens
Oldmeldrum
AB51 0JG

Postcode

WEDNESDAY



S3MWNBOW

SCT

17/12/2014

#519

COMPANIES HOUSE

Directors name	Office (if any)	Dates acted if not for whole year
George McLeod	Director	
Elizabeth Barrow	Director	
Catherine McLeod	Director	resigned 19.02.14
Sue Richardson	Director & Secretary	
Jackie Massie	Director	
Andrea Drummond	Director	resigned 31.08.14
Alison Forsyth	Director	resigned 28.04.14

Structure, governance and management

The Company is governed by the Memorandum and Articles of Association
The Gaitherin is a company limited by guarantee
Directors resign and are re-elected at each agm and can be co-opted during the year.

Objectives and activities

In the year, we ran two successful Gaitherin events, each of 5 days duration in pursuance of our charitable purposes, and received a donation of £8,000 from the Garioch Charities shop.

Statement of directors' responsibilities

The results for the period and financial position of the company are shown in the annexed financial statements.

Company law requires the directors to prepare financial statements for each financial year which give a true and

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors declare that they have approved the directors report above.

Signed on behalf of the charity's directors

Sue Richardson

Signature

Date of approval

10.12.14

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Independent Examiner's Report to the Board of The Gordon Gaitherin

I report on the accounts of the charity for the year ended 31 March 2014 which are set out on pages 3 to 7.

Respective responsibilities of directors and examiner

The charity's directors are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity directors consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

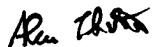
In the course of my examination, no matter has come to my attention [other than disclosed below*]

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Alan Johnstone



Relevant Professional qualification/professional body: Institute of Chartered Accountants of Scotland

Address: 15 Charleston Way, Cove, Aberdeen AB12 3FA

Date: 10.12.14

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Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Unrestricted funds £	Restricted income funds £	Total this year £	Total last year £
Incoming resources						
Incoming resources from generated funds			-	-	-	-
Voluntary income			8,550	-	8,550	8,000
Activities for generating funds			-	-	-	-
Investment income			-	-	-	-
Incoming resources from charitable activities			33,463	-	33,463	27,906
Other incoming resources				-	-	-
Total incoming resources			42,013	-	42,013	35,906
Resources expended						
Costs of Generating Funds			-	-	-	-
Charitable activities		4	37,928		37,928	32,342
Governance costs		3			-	-
Other resources expended			-		-	-
Total resources expended			37,928	-	37,928	32,342
Net incoming/(outgoing) resources before transfers			4,085	-	4,085	3,564
Gross transfers between funds			-		-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)			4,085	-	4,085	3,564
Other recognised gains/(losses)						
Net movement in funds			4,085	-	4,085	3,564
Total funds brought forward			21,291		21,291	17,727
Total funds carried forward			25,376		25,376	21,291

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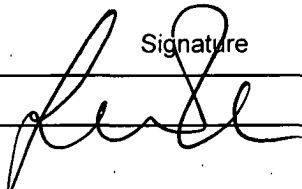
Accounts for the year ended 31 March 2014

Section B Balance sheet

	Note	Unrestricted funds £	Restricted income funds £	Total this year £	Total last year £
Current assets					
Debtors	5		-	-	1,460
Cash at bank and in hand		39,134	-	39,134	31,812
Total current assets		39,134	-	39,134	33,272
Creditors: amounts falling due within one year	6	13,758	-	13,758	11,981
Net current assets/(liabilities)		25,376	-	25,376	21,291
Total assets less current liabilities		25,376	-	25,376	21,291
Net assets		25,376	-	25,376	21,291
Funds of the Charity					
Unrestricted funds		25,376		25,376	21,291
Restricted income funds			-	-	-
Endowment funds				-	-
Total funds		25,376	-	25,376	21,291

For the year ended 31 March 2014, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies Director's responsibilities. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to the small companies regime.

Signed by director and secretary

Sue Richardson		Signature	Date of approval 10.12.14
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Section C

Notes to the accounts

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005) and relevant accounting standards, and Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. There have been no changes in accounting policies since last year and no changes have been made to the accounts for the previous years.

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment income

This is included in the accounts when receivable.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

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**Grants payable without
performance conditions
Support Costs**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

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Section C	Notes to the accounts	(cont)
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Note 3 **Details of certain items of expenditure**

3.1 Directors' expenses

Number of directors who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
2	2
Reimbursement of out of pocket expenses	Reimbursement of out of pocket expenses
£	£

3.2 Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
none	none
none	none

Note 4 **Paid employees**

4.1 Staff Costs

Gross wages, salaries and benefits in kind
Employer's National Insurance costs

Total staff costs

This year £	Last year £
4,890	10,215
-	-
4,890	10,215

4.2 Average number of full-time equivalent employees in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	1	1
Governance	-	-
Other	-	-
Total	1	1

Note 5 **Debtors and prepayments**

Prepayments and accrued income
Total

Amounts falling due within one year	
This year £	Last year £
-	1,460
-	1,460

Note 6 **Creditors and accruals**

Accruals and deferred income
Total

Amounts falling due within one year	
This year £	Last year £
13,758	11,981
13,758	11,981