

**Moray Council on Addiction
(A Company Limited by Guarantee)
Registered in Scotland
SC97519**

Abbreviated Accounts

For the year ended 31 March 2016



SCOTT-MONCRIEFF & Co
CHARTERED ACCOUNTANTS

**Abbreviated Balance Sheet
As at 31 March 2016**

	Note	2016 £	2015 £
Fixed Assets			
Tangible Assets	2	-	922
Current Assets			
Debtors and Prepayments		-	907
Cash at Bank and in Hand		21,253	106,421
		<u>21,253</u>	<u>107,328</u>
Creditors: Amounts falling due within one year	4	<u>(750)</u>	<u>(881)</u>
Net Current Assets		<u>20,503</u>	<u>106,447</u>
Net Assets		<u>20,503</u>	<u>107,369</u>
The Funds of the Charity:			
Restricted Income Funds		-	-
Unrestricted Income Funds		20,503	107,369
		<u>20,503</u>	<u>107,369</u>
Total Charity Funds		<u>20,503</u>	<u>107,369</u>

The Executive/...

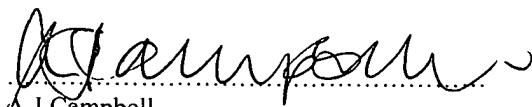
The notes on pages 4 and 5 form part of these Accounts

Abbreviated Balance Sheet
As at 31 March 2016 (continued)

The Executive Committee:-

1. Confirm that for the year ended 31 March 2016 the Company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.
2. Confirm that the members have not required the Company to obtain an audit of its Accounts for the year in question in accordance with Section 476 of the Act.
3. Acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of Accounts.
4. These Accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006 and the Financial Reporting Standard for Smaller Entities (Effective January 2015).

The Abbreviated Accounts were approved by the Executive Committee on 23 December 2016 and were signed on their behalf by:-


A J Campbell
Director

Notes on the Abbreviated Accounts

1. Accounting Policies

Basis of Accounting

The Accounts have been prepared on the historical cost basis of accounting and in accordance with the Charities Accounts (Scotland) Regulations, the Statement of Recommended Practice – Accounting and Reporting by Charities and the Financial Reporting Standards for Smaller Entities (effective January 2015).

Depreciation

Depreciation is provided on all fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life using the methods as follows:-

Office Equipment and Furnishings	20% Reducing Balance
Computer Equipment	20% Straight Line

Grants

Grants of a Revenue nature are credited to the Revenue Account in the year in which they accrue.

V A T

The Council is not registered for VAT. Accordingly expenditure includes VAT where appropriate.

Administration Expenses

The Operating Costs of the Council have been allocated between administration and other services on the basis of an estimate of the time spent by staff on work under each heading.

Notes on the Abbreviated Accounts (continued)

2. Tangible Fixed Assets

	Office Equipment & Furnishings £	Total £
<i>Cost</i>		
At 1 April 2015	10,664	10,664
Disposals	(10,664)	(10,664)
	<hr/>	<hr/>
At 31 March 2016	-	-
	<hr/>	<hr/>
<i>Depreciation</i>		
At 1 April 2015	9,742	9,742
Disposals	(9,742)	(9,742)
	<hr/>	<hr/>
At 31 March 2016	-	-
	<hr/>	<hr/>
<i>Net Book Value at 31 March 2016</i>	-	-
	<hr/>	<hr/>
<i>Net Book Value at 31 March 2015</i>	922	922
	<hr/>	<hr/>

3. Share Capital

The Company is limited by guarantee and therefore has no share capital. The guarantee liability of each member is limited to £1.