

SCOTTISH GAMEKEEPERS ASSOCIATION (SC386843)

**BALANCE SHEET
AT 31 DECEMBER 2016**

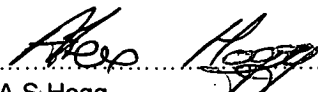
	Notes	2016 £	2015 £
FIXED ASSETS			
Tangible Assets	2	43,789	8,251
CURRENT ASSETS			
Stock	1	8,235	7,463
Debtors	3	5,567	10,736
Bank		190,338	187,352
		204,140	205,551
CREDITORS - amounts falling due within one year	4	(31,011)	(28,641)
NET CURRENT ASSETS		173,129	176,910
TOTAL ASSETS LESS CURRENT LIABILITIES		216,918	185,161
RESERVES			
Other reserves	5	147,653	147,653
Income and Expenditure Account	5	69,265	37,508
		216,918	185,161

As the company is a company limited by guarantee it has no share capital. The company is registered in Scotland. Its registered office is Inveralmond Business Centre, 6 Auld Bond Road, Perth, Perthshire, PH1 3FX.

For the year ended 31 December 2016, the Company is entitled to the exemption from an annual audit provided by s475 and s477 of the Companies Act 2006, and its members have not required the company to obtain an audit of these accounts in accordance with s476. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records that comply with ss386 and 387 Companies Act 2006. The directors also acknowledge their responsibilities for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the financial year in accordance with ss394 and 395 Companies Act 2006 and which otherwise comply with the requirements of that Act relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions in Part 15 of the Companies Act relating to small companies. The accounts have been delivered in accordance with the provisions applicable to companies subject to the small companies regime. The directors report and profit and loss account have not been delivered to the Registrar of Companies.

Approved by the board on 2 April 2017


A S Hogg
Director

Date 11th SEPTEMBER 2017



SCOTTISH GAMEKEEPERS ASSOCIATION (SC386843)

**NOTES TO THE ACCOUNTS
AT 31 DECEMBER 2016**

1 Accounting Policies

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year.

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Smaller Entities (effective January 2015).

Depreciation of tangible fixed assets

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset over its expected useful life. The rates are as follows :

Fixtures & Fittings	15% straight line
Computer Equipment	15% straight line
Vehicles	25% straight line

Taxation

For the purposes of these financial statements, the company will be treated for corporation tax purposes as being mutually trading and not liable to UK corporation tax on any surplus it makes. Any charge for taxation is based on investment income for the period. No provision for deferred taxation is made as there is reasonable evidence that such deferred taxation will not be payable in the foreseeable future.

Turnover

Turnover is attributable to the continuing activities of the company and relates to activity within the United Kingdom.

Stock

Stock consists of SGA branded merchandise and is valued at cost.

2 Fixed Assets

	Vehicle £	Fixtures & Fittings £	Computer Equip £	Total £
Cost				
At 1 January 2016	25,995	8,222	6,830	41,047
Additions	32,000	605	16,291	48,896
Disposals	(25,995)	0	0	(25,995)
At 31 December 2016	32,000	8,827	23,121	63,948
Depreciation				
At 1 January 2016	25,994	3,189	3,613	32,796
Charge for year	8,000	1,124	4,233	13,357
Adj re disposals	(25,994)	0	0	(25,994)
At 31 December 2016	8,000	4,313	7,846	20,159
Net Book Value				
At 31 December 2016	24,000	4,514	15,275	43,789
Net Book Value				
At 31 December 2015	1	5,033	3,217	8,251

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**NOTES TO THE ACCOUNTS - continued
AT 31 DECEMBER 2016**

3	Debtors - amounts falling due within one year	2016 £	2015 £	
	Other Debtors	<u>5,567</u>	<u>10,736</u>	
4	Creditors - amounts falling due within one year	2016 £	2015 £	
	Value Added Tax	674	1,035	
	Other Creditors and accruals	<u>30,337</u>	<u>27,606</u>	
		<u>31,011</u>	<u>28,641</u>	
5	Reserves	Income and Expenditure Account £	Other Reserves £	Totals £
	At 1 January 2016	37,508	147,653	185,161
	Surplus for the year	<u>31,757</u>	0	<u>31,757</u>
	At 31 December 2016	<u>69,265</u>	<u>147,653</u>	<u>216,918</u>