

SCOTTISH GAMEKEEPERS ASSOCIATION
(a company limited by guarantee and not having a share capital)

UNAUDITED ABBREVIATED REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2013

COMPANY REGISTRATION NUMBER SC386843

THURSDAY



S3H4ZOU

SCT

25/09/2014

#554

COMPANIES HOUSE

Bell Ingram Ltd
Durn
Isla Road
Perth PH2 7HF

SCOTTISH GAMEKEEPERS ASSOCIATION
(COMPANY REGISTRATION NUMBER SC386843)

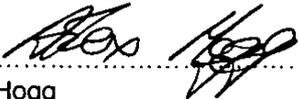
BALANCE SHEET
AT 31 DECEMBER 2013

	Notes	2013 £	2012 £
FIXED ASSETS			
Tangible Assets	2	<u>16,688</u>	<u>24,826</u>
CURRENT ASSETS			
Stock	1	4,478	3,693
Debtors	3	9,761	6,297
Bank		<u>186,725</u>	<u>144,749</u>
		200,964	154,739
CREDITORS - amounts falling due within one year	4	<u>(27,444)</u>	<u>(13,929)</u>
NET CURRENT ASSETS		<u>173,520</u>	<u>140,810</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>190,208</u>	<u>165,636</u>
RESERVES			
Other reserves	5	147,653	147,653
Income & Expenditure Account		<u>42,555</u>	<u>17,983</u>
		<u>190,208</u>	<u>165,636</u>

For the year ended 31 December 2013, the Company is entitled to the exemption from an annual audit provided by 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 profit or loss 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 of Part 15 of the Companies Act 2006 relating to small companies subject to the small companies regime and with the Financial Reporting Standard for Small Entities (effective April 2008).

Approved by the board on 6 April 2014


.....
A S Hogg
Director

Date 21st SEPT 2014

SCOTTISH GAMEKEEPERS ASSOCIATION
(COMPANY REGISTRATION NUMBER SC386843)

NOTES TO THE ACCOUNTS
AT 31 DECEMBER 2013

1 Accounting Policies

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

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 April 2008).

Depreciation of tangible fixed assets

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of 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, it has been the company will be treated for corporation tax purposes as being mutually trading and not liable to UK corporation tax on any profit 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 2013	25,995	2,060	6,256	34,311
Additions	0	0	0	0
Disposals	0	0	(1,643)	(1,643)
At 31 December 2013	<u>25,995</u>	<u>2,060</u>	<u>4,613</u>	<u>32,668</u>
Depreciation				
At 1 January 2013	6,499	1,216	1,770	9,485
Charge for year	6,499	203	692	7,394
Adj re disposals	0	0	(899)	(899)
At 31 December 2013	<u>12,998</u>	<u>1,419</u>	<u>1,563</u>	<u>15,980</u>
Net Book Value				
At 31 December 2013	<u>12,997</u>	<u>641</u>	<u>3,050</u>	<u>16,688</u>
Net Book Value				
At 31 December 2012	<u>19,496</u>	<u>844</u>	<u>4,486</u>	<u>24,826</u>

SCOTTISH GAMEKEEPERS ASSOCIATION
(COMPANY REGISTRATION NUMBER SC386843)

NOTES TO THE ACCOUNTS - continued
AT 31 DECEMBER 2013

3 Debtors - amounts falling due within one year	2013	2012
	£	£
Debtors	8,043	6,297
Prepayments	<u>1,718</u>	<u>0</u>
	<u><u>9,761</u></u>	<u><u>6,297</u></u>
4 Creditors - amounts falling due within one year	2013	2012
	£	£
Corporation Tax	9	0
Value Added Tax	122	0
Social security costs and paye	4,907	2,783
Other Creditors and accruals	<u>22,406</u>	<u>11,146</u>
	<u><u>27,444</u></u>	<u><u>13,929</u></u>
5 Other reserves	2013	2012
	£	£
	<u><u>147,653</u></u>	<u><u>147,653</u></u>
6 Share Capital		
As the company is a company limited by guarantee it has no share capital.		