

Unaudited Financial Statements for the Year Ended 31 December 2019

for

Scottish Gamekeepers Association

Scottish Gamekeepers Association (Registered number: SC386843)

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Scottish Gamekeepers Association

Company Information
for the Year Ended 31 December 2019

DIRECTORS: A S Hogg
P Fraser
Mrs C A Anderson

SECRETARY: Bell Ingram LLP

REGISTERED OFFICE: Inveralmond Business Centre
6 Auld Bond Road
Perth
Perthshire
PH1 3FX

REGISTERED NUMBER: SC386843 (Scotland)

ACCOUNTANTS: Bell Ingram LLP
Durn
Isla Road
Perth
Perthshire
PH2 7HF

Scottish Gamekeepers Association (Registered number: SC386843)

Balance Sheet 31 December 2019

	Notes	2019 £	£	2018 £	£
FIXED ASSETS					
Tangible assets	4		9,760		23,714
CURRENT ASSETS					
Stocks	5	9,244		9,090	
Debtors	6	8,527		2,954	
Cash at bank		<u>213,059</u>		<u>241,107</u>	
		230,830		253,151	
CREDITORS					
Amounts falling due within one year	7	<u>14,472</u>		<u>24,919</u>	
NET CURRENT ASSETS			216,358		228,232
TOTAL ASSETS LESS CURRENT LIABILITIES			226,118		251,946
RESERVES					
Other reserves			147,653		147,653
Income and expenditure account			<u>78,465</u>		<u>104,293</u>
			226,118		251,946

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2019 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

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

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 13 October 2020 and were signed on its behalf by:

A S Hogg - Director

Scottish Gamekeepers Association (Registered number: SC386843)

Notes to the Financial Statements for the Year Ended 31 December 2019

1. STATUTORY INFORMATION

Scottish Gamekeepers Association is a private company, limited by guarantee, registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life. The rates are as follows:

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

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 3 (2018 - 3) .

Scottish Gamekeepers Association (Registered number: SC386843)

Notes to the Financial Statements - continued for the Year Ended 31 December 2019

4. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 January 2019 and 31 December 2019	<u>8,827</u>	<u>32,000</u>	<u>31,682</u>	<u>72,509</u>
DEPRECIATION				
At 1 January 2019	6,465	24,000	18,330	48,795
Charge for year	<u>1,016</u>	<u>8,000</u>	<u>4,938</u>	<u>13,954</u>
At 31 December 2019	<u>7,481</u>	<u>32,000</u>	<u>23,268</u>	<u>62,749</u>
NET BOOK VALUE				
At 31 December 2019	<u>1,346</u>	<u>-</u>	<u>8,414</u>	<u>9,760</u>
At 31 December 2018	<u>2,362</u>	<u>8,000</u>	<u>13,352</u>	<u>23,714</u>

5. STOCKS

	2019 £	2018 £
Stocks	<u>9,244</u>	<u>9,090</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Trade debtors	<u>8,527</u>	<u>2,954</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Taxation and social security	9	619
Other creditors	<u>14,463</u>	<u>24,300</u>
	<u>14,472</u>	<u>24,919</u>

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.