

The Deveron, Bogie and Isla Rivers Charitable Trust

Company Information
for the Year Ended 31 March 2006

DIRECTORS: R J G Shields BSc(Hons) FGS CEng FIQ
M C Hay
J McNeil
R Poulson
P Gordon-Duff

SECRETARY: R J G Shields BSc(Hons) FGS CEng FIQ

REGISTERED OFFICE: The Offices
Avochie Stables
Avochie
Huntly
Aberdeenshire
AB54 7YY

REGISTERED NUMBER: SC222802 (Scotland)

ACCOUNTANTS: David Brown & Co.
9 Duke Street
Huntly
Aberdeenshire
AB54 8DL

BANKERS: Royal Bank of Scotland
The Square
Huntly
Aberdeenshire
AB54 8AD

The Deveron, Bogie and Isla Rivers Charitable Trust

Abbreviated Balance Sheet

31 March 2006

	Notes	31.3.06 £	£	31.3.05 £	£
FIXED ASSETS					
Tangible assets	2		73,407		76,718
CURRENT ASSETS					
Debtors		250		399	
Cash at bank		7,852		7,690	
		8,102		8,089	
CREDITORS					
Amounts falling due within one year		12,492		3,250	
NET CURRENT (LIABILITIES)/ASSETS			(4,390)		4,839
TOTAL ASSETS LESS CURRENT LIABILITIES			69,017		81,557
RESERVES					
Profit and loss account			69,017		81,557
			69,017		81,557

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 March 2006.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2006 in accordance with Section 249B(2) of the Companies Act 1985.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 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 profit or loss for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

The financial statements were approved by the Board of Directors on and were signed on its behalf by:

.....
Director

The notes form part of these abbreviated accounts

1. **ACCOUNTING POLICIES**

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005).

Turnover

Incoming Resources represents net invoiced sales of goods, excluding value added tax.

Tangible fixed assets

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

Deferred tax

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

2. **TANGIBLE FIXED ASSETS**

	Total £
COST	
At 1 April 2005	95,552
Additions	4,754
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At 31 March 2006	100,306
DEPRECIATION	
At 1 April 2005	18,834
Charge for year	8,065
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At 31 March 2006	26,899
NET BOOK VALUE	
At 31 March 2006	73,407
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At 31 March 2005	76,718
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