REGISTERED NUMBER: SC322157 (Scotland)

ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2012

FOR

CAIRNGORMS FARMERS MARKET ASSOCIATION

CAIRNGORMS FARMERS MARKET ASSOCIATION (REGISTERED NUMBER: SC322157)

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FOR THE YEAR ENDED 31 DECEMBER 2012

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COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2012

DIRECTORS:	Ms J R Durno Mr A I MacLennan Mr J Petrolini Mr J A Gordon Mr J Rainy Brown Mr C Clark
SECRETARY:	Mrs K S Gregory
REGISTERED OFFICE:	65 High Street Grantown on Spey Moray PH26 3EG
REGISTERED NUMBER:	SC322157 (Scotland)
ACCOUNTANTS:	Burnett & Co (Accountancy) Limited Chartered Accountants 65 High Street Grantown on Spey Moray PH26 3EG
BANKERS:	The Royal Bank of Scotland 59 High Street Grantown on Spey Moray PH26 3EG

ABBREVIATED BALANCE SHEET
31 DECEMBER 2012

	Notes	2012 £	£	2011 £	£
FIXED ASSETS					
Tangible assets	2		586		884
CURRENT ASSETS					
Debtors		40		178	
Cash at bank and in hand		2,692		4,109	
		2,732		4,287	
CREDITORS					
Amounts falling due within one year		78		290	
NET CURRENT ASSETS			2,654		3,997
TOTAL ASSETS LESS CURRENT LIABILITIES			3,240		4,881
RESERVES					
Income and expenditure account			3,240		4,881
			3,240		4,881

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2012 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

(b) 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.

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 7 May 2013 and were signed on its behalf by:

Mr A I MacLennan - Director

Ms J R Durno - Director

The notes form part of these abbreviated accounts

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2012

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 April 2008).

Turnover
Turnover comprises of market stall rents received from members, membership subscriptions, raffles and other fund raising activities. The company is not registered for VAT.

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

Plant and machinery etc - 33% on cost and 20% on cost

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 January 2012	3,852
Additions	211
At 31 December 2012	4,063
DEPRECIATION	
At 1 January 2012	2,968
Charge for year	509
At 31 December 2012	3,477
NET BOOK VALUE	
At 31 December 2012	586
At 31 December 2011	884

CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED FINANCIAL STATEMENTS OF CAIRNGORMS FARMERS MARKET ASSOCIATION

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to three) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Cairngorms Farmers Market Association for the year ended 31 December 2012 which comprise the Income and Expenditure Account, the Balance Sheet, and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at http://www.icas.org.uk/accountspreparationguidance.

This report is made solely to the Board of Directors of Cairngorms Farmers Market Association, as a body, in accordance with the terms of our engagement letter dated 27 March 2009. Our work has been undertaken solely to prepare for your approval the financial statements of Cairngorms Farmers Market Association and state those matters that we have agreed to state to the Board of Directors of Cairngorms Farmers Market Association, as a body, in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at http://www.icas.org.uk/accountspreparationguidance. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Cairngorms Farmers Market Association has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Cairngorms Farmers Market Association. You consider that Cairngorms Farmers Market Association is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Cairngorms Farmers Market Association. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Burnett & Co (Accountancy) Limited
Chartered Accountants
65 High Street
Grantown on Spey
Moray
PH26 3EG

7 May 2013

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.