

ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31 MAY 2015

FOR

**TOMINTOUL AND GLENLIVET DEVELOPMENT
TRUST**

Anderson & Co
Beech Lodge
Banff
Aberdeenshire
AB45 3TJ

**TOMINTOUL AND GLENLIVET DEVELOPMENT
TRUST (REGISTERED NUMBER: SC424813)**

**CONTENTS OF THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2015**

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	3
Report of the Accountants	4

**TOMINTOUL AND GLENLIVET DEVELOPMENT
TRUST**

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 MAY 2015**

DIRECTORS:

C J Dingwall
M G Finnie
S A Herschell
S G Smith
Mrs E Smith
M A L R Terry
Mrs S White
Mrs C L Taylor

REGISTERED OFFICE:

Glenlivet Estate Office Main Street
Tomintoul
Ballindalloch
Banffshire
AB37 9EX

REGISTERED NUMBER:

SC424813 (Scotland)

ACCOUNTANTS:

Anderson & Co
Beech Lodge
Banff
Aberdeenshire
AB45 3TJ

**TOMINTOUL AND GLENLIVET DEVELOPMENT
TRUST (REGISTERED NUMBER: SC424813)**

**ABBREVIATED BALANCE SHEET
31 MAY 2015**

	Notes	2015 £	2014 £
FIXED ASSETS			
Investments	2	100	100
CURRENT ASSETS			
Debtors		37,912	33,780
Cash at bank		11,004	69,051
		<u>48,916</u>	<u>102,831</u>
CREDITORS			
Amounts falling due within one year		(49,241)	(101,238)
NET CURRENT (LIABILITIES)/ASSETS		<u>(325)</u>	<u>1,593</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(225)</u>	<u>1,693</u>
RESERVES			
Income and expenditure account		(225)	1,693
		<u>(225)</u>	<u>1,693</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2015 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
- (b) 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 9 December 2015 and were signed on its behalf by:

C J Dingwall - Director

The notes form part of these abbreviated accounts

**TOMINTOUL AND GLENLIVET DEVELOPMENT
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**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2015**

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

The turnover shown in the Income and Expenditure Account represents amounts received during the year and grants released to cover the related costs.

DEFERRED GOVERNMENT GRANTS

Deferred government grants in respect of revenue expenditure are treated as deferred income and are credited to the income and expenditure account when the respective expenditure is incurred.

2. FIXED ASSET INVESTMENTS

	Investments other than loans £
COST	
At 1 June 2014	
and 31 May 2015	<u>100</u>
NET BOOK VALUE	
At 31 May 2015	<u>100</u>
At 31 May 2014	<u>100</u>

The company's investments at the Balance Sheet date in the share capital of companies include the following:

ASSOCIATED COMPANY

Tomintoul Hostel Limited

Nature of business: Hostel

	%		
	holding		
Class of shares:			
Ordinary	100.00	30.4.15	30.4.14
		£	£
Aggregate capital and reserves		(591)	182
(Loss)/profit for the year/period		<u>(773)</u>	<u>82</u>

**TOMINTOUL AND GLENLIVET DEVELOPMENT
TRUST**

**REPORT OF THE ACCOUNTANTS TO THE DIRECTORS OF
TOMINTOUL AND GLENLIVET DEVELOPMENT
TRUST**

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.

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 May 2015 set out on pages nil to one and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Anderson & Co
Beech Lodge
Banff
Aberdeenshire
AB45 3TJ

9 December 2015

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.