

**Caithness Broch Project**

**Report of the Directors and Financial Statements**

**For the Year Ended**

**31st October 2015**

**Registered Number SC461601 (Scotland)**

## **Caithness Broch Project**

***Directors:*** I MacLean  
K McElroy  
A Sinclair  
C Sinclair

**Secretary:** I MacLean

***Registered  
Office:*** 50 Springbank Terrace  
Thurso  
Caithness  
KW14 8NN

***Accountants:*** Voluntary Action Lochaber  
An Drochaid  
Claggan  
Fort William  
PH33 6PH

**Caithness Broch Project  
Directors' Report  
Year Ended 31st October 2015**

The Directors present their report for the year ended 31st October 2015.

**PRINCIPAL ACTIVITY**

The company was incorporated on 15<sup>th</sup> October 2013 in order to promote, preserve and ensure a lasting legacy for the archaeology of Caithness.

**DIRECTORS**

The Directors shown below have held office during the whole or part of the year as shown:-

I MacLean  
K McElroy (Resigned 15<sup>th</sup> January 2015: Reappointed 25<sup>th</sup> July 2015)  
C Sinclair (Appointed 4<sup>th</sup> March 2015)  
G Gunn (Appointed 18<sup>th</sup> February 2015: Resigned 4<sup>th</sup> September 2015)  
M Swanson (Resigned 15<sup>th</sup> January 2015)

This report has been prepared in accordance with the special provisions of the Companies Act 2006 relating to small companies.

On behalf of the Board:

.....

Date 25<sup>th</sup> November 2015

K McElroy  
Director

## **Caithness Broch Project**

### **Independent examiner's report to the Directors on the unaudited financial statements of Caithness Broch Project**

In accordance with my terms of engagement and in order to assist you to fulfil your duties under the Companies Act 2006, I have prepared the financial statements of the company for the year ended 31st October 2015 on pages 5 to 8 from the accounting records and information and explanations supplied to me.

This report is made to the company's Board of Directors in accordance with the terms of my engagement. My work has been undertaken to enable me to prepare the financial statements on behalf of the company's Board of Directors and for no other purpose.

You have acknowledged on the Balance Sheet as at 31st October 2015 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

My examination included a review of the accounting records kept by the company and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts. In connection with my examination, no matter has come to my attention to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

David Govan

Date: - 25<sup>th</sup> November 2015

Chartered Accountant  
Voluntary Action Lochaber  
An Drochaid  
Fort William PH33 6PH

## Caithness Broch Project

### PROFIT AND LOSS ACCOUNT For the Year ended 31st October 2015

	2015 £	2014 £
Turnover	110	-
Expenditure	<u>105</u>	<u>-</u>
Operating Profit	5	-
Interest received	-	-
Interest paid	<u>-</u>	<u>-</u>
<b>PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION</b>	5	-
Tax on Loss on ordinary activities	<u>-</u>	<u>-</u>
<b>PROFIT FOR THE FINANCIAL YEAR AFTER TAXATION</b>	<u>5</u>	<u>-</u>

The notes on pages 7 and 8 form part of these financial statements

**Caithness Broch Project**  
**BALANCE SHEET**  
**As at 31st October 2015**

	Notes	2015 £	2014 £
<b>CURRENT ASSETS</b>			
Debtors	3	-	-
Stock		-	-
Cash at bank and in hand		<u>5</u>	<u>-</u>
		<u>5</u>	<u>-</u>
<b>CREDITORS</b>			
Amounts falling due within one year	4	<u>-</u>	<u>-</u>
<b>NET ASSETS</b>		<u>5</u>	<u>-</u>
<b>RESERVES</b>			
Profit and loss account	5	<u>5</u>	<u>-</u>
		<u>5</u>	<u>-</u>

**Directors' statements required by Section 477 of the Companies Act 2006 for the Year ended 31st October 2015**

For the Year ending 31st October 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- the members have not required the company to obtain an audit of its accounts for the Year in question in accordance with section 476,
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts
- these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Signed:- .....

Date:- 25<sup>th</sup> November 2015

K McElroy

The notes on pages 7 and 8 form part of these financial statements.

Registered Number SC461601 (Scotland).

# Caithness Broch Project

## Notes to the Accounts

### 1 ACCOUNTING POLICIES

#### Accounting convention

The financial statements have been prepared under the historical convention and in accordance with the Financial Reporting Standard for Smaller Entities.

#### Turnover

Turnover includes donations received

### 2 TAXATION

The tax charge on the Loss on ordinary activities for the Year is as follows:

	2015 £	2014 £
UK corporation tax	—	—

### 3 DEBTORS:AMOUNTS FALLING DUE WITHIN ONE YEAR

	2015 £	2014 £
Trade debtors	-	-
Other debtors	-	-
Prepayments	—	—
	—	—

### 4 CREDITORS:AMOUNTS FALLING DUE WITHIN ONE YEAR

	2015 £	2014 £
Other creditors	-	-
Trade creditors	-	-
Accrued expenses	—	—
	—	—

## 5 RESERVES

	Profit & Loss Account £
At 1 <sup>st</sup> November 2014	-
Profit for Year	<u>5</u>
At 31st October 2015	<u>5</u>

## 6 ULTIMATE CONTROL

The company is a company limited by guarantee without a share capital and there are no shareholders. The company is controlled by the Board of Directors.