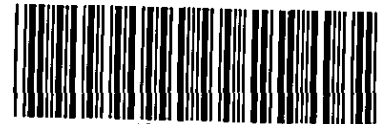


A & D SUTHERLAND LIMITED

ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2009

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COMPANIES HOUSE

A & D SUTHERLAND LIMITED (REGISTERED NUMBER: SC030441)

**CONTENTS OF THE ABBREVIATED ACCOUNTS**  
for the year ended 30 April 2009

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**A & D SUTHERLAND LIMITED**

**COMPANY INFORMATION**  
for the year ended 30 April 2009

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**DIRECTORS:** Mrs E Mancini  
A L Sutherland  
Mrs M L Sutherland  
M A L Mancini

**SECRETARY:** Mrs E Mancini

**REGISTERED OFFICE:** Spittal Quarry  
Watten  
Thurso  
Caithness  
KW1 5XR

**REGISTERED NUMBER:** SC030441

**ACCOUNTANTS:** MacKenzie Kerr  
Chartered Accountants  
Redwood  
19 Culduthel Road  
Inverness  
IV2 4AA

**BANKERS:** Bank of Scotland  
25 Orlig Street  
Thurso  
KW1 5XR

**ABBREVIATED BALANCE SHEET**  
 30 April 2009

	Notes	2009 £	2008 £
<b>FIXED ASSETS</b>			
Tangible assets	2	396,228	412,549
<b>CURRENT ASSETS</b>			
Stocks		-	945
Debtors		218,036	271,516
Investments		1,141,493	1,300,000
Cash at bank and in hand		128,699	453,659
		<u>1,488,228</u>	<u>2,026,120</u>
<b>CREDITORS</b>			
Amounts falling due within one year		294,672	194,059
<b>NET CURRENT ASSETS</b>			
		<u>1,193,556</u>	<u>1,832,061</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		1,589,784	2,244,610
<b>PROVISIONS FOR LIABILITIES</b>			
		(24,894)	(32,541)
<b>ACCRUALS AND DEFERRED INCOME</b>			
		(59,815)	(62,413)
<b>NET ASSETS</b>			
		<u>1,505,075</u>	<u>2,149,656</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	3	10,550	14,750
Share premium		16,659	23,290
Capital redemption reserve		21,791	10,960
Profit and loss account		1,456,075	2,100,656
<b>SHAREHOLDERS' FUNDS</b>			
		<u>1,505,075</u>	<u>2,149,656</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2009.


The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2009 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- 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 profit or loss 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 22-01-2010 and were signed on its behalf by:

  
 Mrs E Mancini - Director

The notes form part of these abbreviated accounts

**NOTES TO THE ABBREVIATED ACCOUNTS**  
for the year ended 30 April 2009

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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 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.

Plant and machinery	- 20% on cost
Fixtures and fittings	- 10% on cost
Motor vehicles	- 25% on cost

**Stocks**

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

**Deferred tax**

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the asset.

Deferred tax assets and liabilities are not discounted.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

**Government grants**

Grants towards capital expenditure are credited to deferred revenue and are released to the profit and loss account over the expected useful life of the assets. Grants towards revenue expenditure are credited to the profit and loss account as the related expenditure is incurred.

**Investments**

Investments held as current assets are stated at cost less provision for any permanent diminution in value.

**NOTES TO THE ABBREVIATED ACCOUNTS - continued**  
for the year ended 30 April 2009

**2. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 May 2008	1,940,533
Additions	71,572
Disposals	(142,012)
At 30 April 2009	<u>1,870,093</u>
<b>DEPRECIATION</b>	
At 1 May 2008	1,527,984
Charge for year	72,381
Eliminated on disposal	(126,500)
At 30 April 2009	<u>1,473,865</u>
<b>NET BOOK VALUE</b>	
At 30 April 2009	<u>396,228</u>
At 30 April 2008	<u>412,549</u>

**3. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2009 £	2008 £
6,300 (2008 - 10,500)	Ordinary	£1	6,300	10,500
4,250	Ordinary "B"	£1	4,250	4,250
			<u>10,550</u>	<u>14,750</u>

During the year the company purchased 4,200 £1 ordinary shares for £715,000 from a director who resigned from the company. This represents 40% of the share capital.

**4. RELATED PARTY DISCLOSURES**

At the year end the company owes the directors £60,000 (2008 - Nil ) in respect of dividends of £9.52 per share which has been credited to the directors loan accounts.

**5. ULTIMATE CONTROLLING PARTY**

The company is deemed to be under the control of Mrs E Mancini who holds the majority of the shares.