

A & D SUTHERLAND LIMITED
ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2011

SL 30441

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COMPANIES HOUSE

A & D SUTHERLAND LIMITED (REGISTERED NUMBER: SC030441)

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for the year ended 30 April 2011

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A & D SUTHERLAND LIMITED

COMPANY INFORMATION
for the year ended 30 April 2011

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

A & D SUTHERLAND LIMITED (REGISTERED NUMBER: SC030441)

ABBREVIATED BALANCE SHEET
30 April 2011

	Notes	2011 £	2010 £
FIXED ASSETS			
Tangible assets	2	599,382	537,510
CURRENT ASSETS			
Debtors		169,099	287,204
Investments		1,141,493	1,141,493
Cash at bank and in hand		203,953	14,823
		<u>1,514,545</u>	<u>1,443,520</u>
CREDITORS			
Amounts falling due within one year		<u>231,697</u>	<u>188,394</u>
NET CURRENT ASSETS		<u>1,282,848</u>	<u>1,255,126</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,882,230	1,792,636
PROVISIONS FOR LIABILITIES		(29,804)	(16,461)
ACCRUALS AND DEFERRED INCOME		<u>(107,197)</u>	<u>(86,938)</u>
NET ASSETS		<u><u>1,745,229</u></u>	<u><u>1,689,237</u></u>
CAPITAL AND RESERVES			
Called up share capital	3	10,550	10,550
Share premium		16,659	16,659
Capital redemption reserve		21,791	21,791
Profit and loss account		<u>1,696,229</u>	<u>1,640,237</u>
SHAREHOLDERS' FUNDS		<u><u>1,745,229</u></u>	<u><u>1,689,237</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2011.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2011 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 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 25 JANUARY 2012 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 2011

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.

Freehold property	- 2.5% on cost
Plant and machinery	- 20% on cost
Fixtures and fittings	- 10% on cost
Motor vehicles	- 25% on cost

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 2011

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 May 2010	1,827,660
Additions	150,860
Disposals	(12,760)
	<u>1,965,760</u>
At 30 April 2011	1,965,760
DEPRECIATION	
At 1 May 2010	1,290,150
Charge for year	88,988
Eliminated on disposal	(12,760)
	<u>1,366,378</u>
At 30 April 2011	1,366,378
NET BOOK VALUE	
At 30 April 2011	<u>599,382</u>
At 30 April 2010	<u>537,510</u>

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:			2011	2010
Number:	Class:	Nominal value:	£	£
6,300	Ordinary	£1	6,300	6,300
4,250	Ordinary "B"	£1	4,250	4,250
			<u>10,550</u>	<u>10,550</u>

4. ULTIMATE CONTROLLING PARTY

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