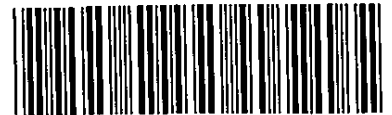


A & D SUTHERLAND LIMITED

ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2013

SL30441

THURSDAY



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30/01/2014

#389

COMPANIES HOUSE

A & D SUTHERLAND LIMITED (REGISTERED NUMBER: SC030441)

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for the year ended 30 April 2013**

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A & D SUTHERLAND LIMITED

COMPANY INFORMATION
for the year ended 30 April 2013

| | |
|---------------------------|---|
| DIRECTORS: | Mrs E Mancini A 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 Limited Chartered Accountants Redwood 19 Culduthel Road Inverness IV2 4AA |
| BANKERS: | Bank of Scotland 25 Orlig Street Thurso KW1 5XR |

ABBREVIATED BALANCE SHEET
30 April 2013

| | Notes | 2013 £ | 2012 £ |
|--|-------|-------------------------|-------------------------|
| FIXED ASSETS | | | |
| Tangible assets | 2 | 556,111 | 647,948 |
| CURRENT ASSETS | | | |
| Debtors | | 412,663 | 297,126 |
| Investments | | 1,141,493 | 1,141,493 |
| Cash at bank and in hand | | 1,019 | 87,526 |
| | | <u>1,555,175</u> | <u>1,526,145</u> |
| CREDITORS | | | |
| Amounts falling due within one year | | <u>292,144</u> | <u>225,155</u> |
| NET CURRENT ASSETS | | <u>1,263,031</u> | <u>1,300,990</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>1,819,142</u> | <u>1,948,938</u> |
| PROVISIONS FOR LIABILITIES | | (37,189) | (37,189) |
| ACCRUALS AND DEFERRED INCOME | | (90,874) | (99,035) |
| NET ASSETS | | <u><u>1,691,079</u></u> | <u><u>1,812,714</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>1,642,079</u> | <u>1,763,714</u> |
| SHAREHOLDERS' FUNDS | | <u><u>1,691,079</u></u> | <u><u>1,812,714</u></u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2013.

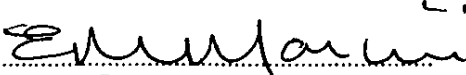
The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2013 in accordance with Section 476 of the Companies Act 2006.

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 27-01-2014 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 2013

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 arising from operating a quarry, 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.

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.

2. TANGIBLE FIXED ASSETS

| | Total £ |
|------------------------|-------------|
| COST | |
| At 1 May 2012 | 1,578,794 |
| Additions | 2,252 |
| Disposals | (18,741) |
| | <hr/> |
| At 30 April 2013 | 1,562,305 |
| | <hr/> |
| DEPRECIATION | |
| At 1 May 2012 | 930,846 |
| Charge for year | 94,089 |
| Eliminated on disposal | (18,741) |
| | <hr/> |
| At 30 April 2013 | 1,006,194 |
| | <hr/> |
| NET BOOK VALUE | |
| At 30 April 2013 | 556,111 |
| | <hr/> |
| At 30 April 2012 | 647,948 |
| | <hr/> <hr/> |

NOTES TO THE ABBREVIATED ACCOUNTS - continued
for the year ended 30 April 2013

3. CALLED UP SHARE CAPITAL

| Allotted, issued and fully paid: | | Nominal value: | 2013 | 2012 |
|----------------------------------|--------------|-------------------|---------------|---------------|
| Number: | Class: | | £ | £ |
| 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. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

Dividends totalling £53,000 were paid during the year. £49,500 to Mrs E Mancini, and £3,500 to Mr M Mancini.

5. ULTIMATE CONTROLLING PARTY

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