


A & D SUTHERLAND LIMITED
ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2006

30441

SATURDAY



SJEJNCI
SCT 24/02/2007 88
COMPANIES HOUSE

A & D SUTHERLAND LIMITED

**CONTENTS OF THE ABBREVIATED ACCOUNTS
for the year ended 30 April 2006**

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

A & D SUTHERLAND LIMITED

COMPANY INFORMATION
for the year ended 30 April 2006

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

SECRETARY Mrs E Mancini

REGISTERED OFFICE Spittal Quarry
Watten
Wick
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

ABBREVIATED BALANCE SHEET

30 April 2006

	Notes	2006 £	2005 £
FIXED ASSETS			
Tangible assets	2	540,918	599,288
CURRENT ASSETS			
Stocks		2,700	4,205
Debtors		282,588	301,132
Investments		1,000,000	1,000,000
Cash at bank and in hand		411,734	405,478
		<u>1,697,022</u>	<u>1,710,815</u>
CREDITORS Amounts falling due within one year		<u>160,998</u>	<u>373,354</u>
NET CURRENT ASSETS		<u>1,536,024</u>	<u>1,337,461</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		2,076,942	1,936,749
PROVISIONS FOR LIABILITIES		(20,167)	(18,123)
ACCRUALS AND DEFERRED INCOME		(69,768)	(83,408)
		<u>£1,987,007</u>	<u>£1,835,218</u>
CAPITAL AND RESERVES			
Called up share capital	3	14,750	14,750
Share premium		23,290	23,290
Capital redemption reserve		10,960	10,960
Profit and loss account		1,938,007	1,786,218
SHAREHOLDERS' FUNDS		<u>£1,987,007</u>	<u>£1,835,218</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 30 April 2006

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2006 in accordance with Section 249B(2) of the Companies Act 1985

The directors acknowledge their responsibilities for

- (a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 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 Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies

The financial statements were approved by the Board of Directors on *22nd Feb 2007* and were signed on its behalf by


A Sutherland Director

The notes form part of these abbreviated accounts

NOTES TO THE ABBREVIATED ACCOUNTS
for the year ended 30 April 2006

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 January 2005)

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

Buildings	2 5% on cost
Plant and machinery	20% on cost
Fixtures and fittings	10% on cost
Motor vehicles	25% on cost

Stocks

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

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date

Pensions

The company operates a defined contribution pension scheme Contributions payable for the year are charged in the profit and loss account

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

2 TANGIBLE FIXED ASSETS

	Total
	£
COST.	
At 1 May 2005	1,963,278
Additions	54,552
Disposals	(47,689)
	<hr/>
At 30 April 2006	1,970,141
	<hr/>
DEPRECIATION	
At 1 May 2005	1,363,990
Charge for year	104,247
Eliminated on disposals	(39,014)
	<hr/>
At 30 April 2006	1,429,223
	<hr/>
NET BOOK VALUE	
At 30 April 2006	540,918
	<hr/> <hr/>
At 30 April 2005	599,288
	<hr/> <hr/>

NOTES TO THE ABBREVIATED ACCOUNTS
for the year ended 30 April 2006

3 CALLED UP SHARE CAPITAL

Authorised Number	Class	Nominal value	2006 £	2005 £
11,500	Ordinary	£1	11,500	11,500
4,250	Ordinary "B"	£1	4,250	4,250
			<u>15,750</u>	<u>15,750</u>

Allotted, issued and fully paid Number	Class	Nominal value	2006 £	2005 £
10,500	Ordinary	£1	10,500	10,500
4,250	Ordinary "B"	£1	4,250	4,250
			<u>14,750</u>	<u>14,750</u>

4 ULTIMATE CONTROLLING PARTY

As no one individual owns more than 50% of the issued ordinary shares, the company is considered to be under the control of the directors, who together own 100% of the issued ordinary shares