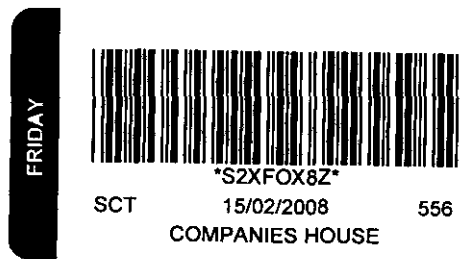


A & D SUTHERLAND LIMITED
ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2007

30441



A & D SUTHERLAND LIMITED

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for the Year Ended 30 April 2007**

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A & D SUTHERLAND LIMITED

COMPANY INFORMATION
for the Year Ended 30 April 2007

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 Oing Street
Thurso
KW1 5XR

A & D SUTHERLAND LIMITED

ABBREVIATED BALANCE SHEET
30 April 2007

	Notes	2007		2006	
		£	£	£	£
FIXED ASSETS					
Tangible assets	2		502,897		540,918
CURRENT ASSETS					
Stocks		21,496		2,700	
Debtors		290,994		282,588	
Investments		700,000		1,000,000	
Cash at bank and in hand		895,615		411,734	
		<u>1,908,105</u>		<u>1,697,022</u>	
CREDITORS					
Amounts falling due within one year		<u>221,521</u>		<u>160,998</u>	
NET CURRENT ASSETS			<u>1,686,584</u>		<u>1,536,024</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			2,189,481		2,076,942
PROVISIONS FOR LIABILITIES			(23,668)		(20,167)
ACCRUALS AND DEFERRED INCOME			(66,091)		(69,768)
NET ASSETS			<u>2,099,722</u>		<u>1,987,007</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			2,050,722		1,938,007
SHAREHOLDERS' FUNDS			<u>2,099,722</u>		<u>1,987,007</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 30 April 2007

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2007 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 8-02-08 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 2007

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 2007)

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax

The turnover and profit before taxation are attributable to the one principal activity of the company wholly undertaken in the UK

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

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

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 2006	1,970,141
Additions	92,949
Disposals	(144,588)
	<hr/>
At 30 April 2007	1,918,502
	<hr/>
DEPRECIATION	
At 1 May 2006	1,429,223
Charge for year	113,933
Eliminated on disposal	(127,551)
	<hr/>
At 30 April 2007	1,415,605
	<hr/>
NET BOOK VALUE	
At 30 April 2007	502,897
	<hr/>
At 30 April 2006	540,918
	<hr/>

NOTES TO THE ABBREVIATED ACCOUNTS continued
for the Year Ended 30 April 2007

3 CALLED UP SHARE CAPITAL

Authorised Number	Class	Nominal value	2007 £	2006 £
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	2007 £	2006 £
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