

A & D SUTHERLAND LIMITED
ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2008

30421



A & D SUTHERLAND LIMITED

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for the year ended 30 April 2008

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A & D SUTHERLAND LIMITED

COMPANY INFORMATION
for the year ended 30 April 2008

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 2008

	Notes	2008		2007	
		£	£	£	£
FIXED ASSETS					
Tangible assets	2		412,549		502,897
CURRENT ASSETS					
Stocks		945		21,496	
Debtors		271,516		290,994	
Investments		1,300,000		700,000	
Cash at bank and in hand		453,659		895,615	
		<u>2,026,120</u>		<u>1,908,105</u>	
CREDITORS					
Amounts falling due within one year		<u>194,059</u>		<u>221,521</u>	
NET CURRENT ASSETS			<u>1,832,061</u>		<u>1,686,584</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>2,244,610</u>		<u>2,189,481</u>
PROVISIONS FOR LIABILITIES			(32,541)		(23,668)
ACCRUALS AND DEFERRED INCOME			(62,413)		(66,091)
NET ASSETS			<u><u>2,149,656</u></u>		<u><u>2,099,722</u></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			2,100,656		2,050,722
SHAREHOLDERS' FUNDS			<u><u>2,149,656</u></u>		<u><u>2,099,722</u></u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 30 April 2008.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2008 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.

The notes form part of these abbreviated accounts

A & D SUTHERLAND LIMITED

ABBREVIATED BALANCE SHEET - continued
30 April 2008

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 25.02.2008 and were signed on its behalf by:



Mrs E Mancini - Director

The notes form part of these abbreviated accounts

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.

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.

A & D SUTHERLAND LIMITED

**NOTES TO THE ABBREVIATED ACCOUNTS - continued
for the year ended 30 April 2008**

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 May 2007	1,918,502
Additions	22,031
	<hr/>
At 30 April 2008	1,940,533
	<hr/>
DEPRECIATION	
At 1 May 2007	1,415,605
Charge for year	112,379
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At 30 April 2008	1,527,984
	<hr/>
NET BOOK VALUE	
At 30 April 2008	412,549
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At 30 April 2007	502,897
	<hr/> <hr/>

3. CALLED UP SHARE CAPITAL

Authorised:		Nominal value:	2008 £	2007 £
Number:	Class:			
11,500	Ordinary	£1	11,500	11,500
4,250	Ordinary "B"	£1	4,250	4,250
			<hr/>	<hr/>
			15,750	15,750
			<hr/> <hr/>	<hr/> <hr/>

Allotted, issued and fully paid:		Nominal value:	2008 £	2007 £
Number:	Class:			
10,500	Ordinary	£1	10,500	10,500
4,250	Ordinary "B"	£1	4,250	4,250
			<hr/>	<hr/>
			14,750	14,750
			<hr/> <hr/>	<hr/> <hr/>

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.