

**A & D SUTHERLAND LIMITED**

**UNAUDITED ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2005**

30441



**6CT 80CNMD7L 0503**  
**COMPANIES HOUSE 24/02/06**

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for the year ended 30 April 2005

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**DIRECTORS:**

A L Sutherland  
Mrs M L Sutherland  
Mrs E Mancini  
A 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

**ABBREVIATED BALANCE SHEET**  
30 April 2005

	Notes	2005		2004	
		£	£	£	£
<b>FIXED ASSETS:</b>					
Tangible assets	2		599,288		551,340
<b>CURRENT ASSETS:</b>					
Stocks		4,205		9,768	
Debtors		301,132		372,001	
Investments		1,000,000		1,000,000	
Cash at bank and in hand		405,478		156,668	
		<u>1,710,815</u>		<u>1,538,437</u>	
<b>CREDITORS: Amounts falling due within one year</b>		<u>373,354</u>		<u>179,987</u>	
<b>NET CURRENT ASSETS:</b>			<u>1,337,461</u>		<u>1,358,450</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES:</b>			1,936,749		1,909,790
<b>PROVISIONS FOR LIABILITIES AND CHARGES:</b>			(18,123)		(37,324)
<b>ACCRUALS AND DEFERRED INCOME:</b>			(83,408)		(62,775)
			<u>£1,835,218</u>		<u>£1,809,691</u>
<b>CAPITAL AND RESERVES:</b>					
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			1,786,218		1,760,691
			<u>£1,835,218</u>		<u>£1,809,691</u>
<b>SHAREHOLDERS' FUNDS:</b>					
			<u>£1,835,218</u>		<u>£1,809,691</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 30 April 2005.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2005 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 and with the Financial Reporting Standard for Smaller Entities (effective June 2002).

**ON BEHALF OF THE BOARD:**

  
A Sutherland - Director

Approved by the Board on 22/2/05

The notes form part of these abbreviated accounts

**NOTES TO THE ABBREVIATED ACCOUNTS**  
for the year ended 30 April 2005

**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 June 2002).

**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.

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
	£
<b>COST:</b>	
At 1 May 2004	1,888,774
Additions	156,959
Disposals	(82,455)
	<hr/>
At 30 April 2005	1,963,278
	<hr/>
<b>DEPRECIATION:</b>	
At 1 May 2004	1,337,434
Charge for year	97,030
Eliminated on disposals	(70,474)
	<hr/>
At 30 April 2005	1,363,990
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<b>NET BOOK VALUE:</b>	
At 30 April 2005	599,288
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At 30 April 2004	551,340
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**NOTES TO THE ABBREVIATED ACCOUNTS**  
for the year ended 30 April 2005

**3. CALLED UP SHARE CAPITAL**

Authorised:		Nominal value:	2005	2004
Number:	Class:		£	£
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:		Nominal value:	2005	2004
Number:	Class:		£	£
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.