

A & D SUTHERLAND LIMITED

ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2012

SC 30441

SATURDAY



\*S20W64AY\*

SCT

26/01/2013

#314

COMPANIES HOUSE

**A & D SUTHERLAND LIMITED (REGISTERED NUMBER: SC030441)**

**CONTENTS OF THE ABBREVIATED ACCOUNTS**  
for the year ended 30 April 2012

---

	<b>Page</b>
<b>Company Information</b>	1
<b>Abbreviated Balance Sheet</b>	2 to 3
<b>Notes to the Abbreviated Accounts</b>	4 to 5

---

**A & D SUTHERLAND LIMITED**

**COMPANY INFORMATION**  
for the year ended 30 April 2012

---

**DIRECTORS:** Mrs E Mancini  
A L Sutherland  
Mrs M 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  
Chartered Accountants  
Redwood  
19 Culduthel Road  
Inverness  
IV2 4AA

**BANKERS:** Bank of Scotland  
25 Olrig Street  
Thurso  
KW1 5XR

**A & D SUTHERLAND LIMITED (REGISTERED NUMBER: SC030441)**

**ABBREVIATED BALANCE SHEET**

**30 April 2012**

	Notes	2012 £	£	2011 £	£
<b>FIXED ASSETS</b>					
Tangible assets	2		647,948		599,382
<b>CURRENT ASSETS</b>					
Debtors		297,126		169,099	
Investments		1,141,493		1,141,493	
Cash at bank and in hand		87,526		203,953	
		<u>1,526,145</u>		<u>1,514,545</u>	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>225,155</u>		<u>231,697</u>	
<b>NET CURRENT ASSETS</b>					
			<u>1,300,990</u>		<u>1,282,848</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
			1,948,938		1,882,230
<b>PROVISIONS FOR LIABILITIES</b>					
			(37,189)		(29,804)
<b>ACCRUALS AND DEFERRED INCOME</b>					
			<u>(99,035)</u>		<u>(107,197)</u>
<b>NET ASSETS</b>					
			<u><u>1,812,714</u></u>		<u><u>1,745,229</u></u>
<b>CAPITAL AND RESERVES</b>					
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>1,763,714</u>		<u>1,696,229</u>
<b>SHAREHOLDERS' FUNDS</b>					
			<u><u>1,812,714</u></u>		<u><u>1,745,229</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2012 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 notes form part of these abbreviated accounts

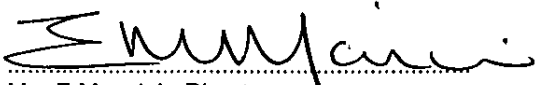
A & D SUTHERLAND LIMITED (REGISTERED NUMBER: SC030441)

ABBREVIATED BALANCE SHEET - continued  
30 April 2012

---

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 23rd January 2013 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 2012

---

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, 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.

NOTES TO THE ABBREVIATED ACCOUNTS - continued  
for the year ended 30 April 2012

2. TANGIBLE FIXED ASSETS

	Total £
<b>COST</b>	
At 1 May 2011	1,965,760
Additions	152,500
Disposals	(539,466)
	<hr/>
At 30 April 2012	1,578,794
	<hr/>
<b>DEPRECIATION</b>	
At 1 May 2011	1,366,378
Charge for year	103,717
Eliminated on disposal	(539,249)
	<hr/>
At 30 April 2012	930,846
	<hr/>
<b>NET BOOK VALUE</b>	
At 30 April 2012	647,948
	<hr/> <hr/>
At 30 April 2011	599,382
	<hr/> <hr/>

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:			2012	2011
Number:	Class:	Nominal value:	£	£
6,300	Ordinary	£1	6,300	6,300
4,250	Ordinary "B"	£1	4,250	4,250
			<hr/>	<hr/>
			10,550	10,550
			<hr/> <hr/>	<hr/> <hr/>

4. TRANSACTIONS WITH DIRECTORS

Dividends totalling £114,200 were paid during the year. £71,000 to Mrs E Mancini, and £43,200 to Mr M Mancini.