

**G SUTHERLAND BUILDERS LTD**  
**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2014**

MONDAY



\*S3MA4VCA\*

SCT

08/12/2014

#462

COMPANIES HOUSE

**REGISTRATION NUMBER SC248747**

**G Sutherland Builders Ltd**

**Report to the Director on the preparation  
of unaudited statutory accounts of G Sutherland Builders Ltd  
for the year ended 31 August 2014**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of G Sutherland Builders Ltd for the year ended 31 August 2014 which comprise the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member of the Association of Chartered Certified Accountants , we are subject to its ethical and other professional requirements which are detailed [www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html](http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html).

This report is made solely to the company's director in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the accounts of G Sutherland Builders Ltd and state those matters that we have agreed to state to the company's director, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at [www2.accaglobal.com/pubs/members/publications/technical\\_factsheets/downloads/163.doc](http://www2.accaglobal.com/pubs/members/publications/technical_factsheets/downloads/163.doc). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than G Sutherland Builders Ltd and its director for our work or for this report.

It is your duty to ensure that G Sutherland Builders Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of G Sutherland Builders Ltd. You consider that G Sutherland Builders Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of G Sutherland Builders Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

*PFS + Partners*

**PFS & Partners  
Chartered Certified Accountants  
16 Main Street  
Limavady  
Co. L'Derry  
BT49 0EU**

**26 November 2014**

**G Sutherland Builders Ltd**

**Abbreviated balance sheet  
as at 31 August 2014**

		2014		2013	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Intangible assets	2		-		8,526
Tangible assets	2		12,436		7,092
Investments	2		177,083		173,098
			<u>189,519</u>		<u>188,716</u>
<b>Current assets</b>					
Debtors		21,014		5,585	
Cash at bank and in hand		104,485		136,238	
		<u>125,499</u>		<u>141,823</u>	
<b>Creditors: amounts falling due within one year</b>		(173,218)		(202,752)	
<b>Net current liabilities</b>			<u>(47,719)</u>		<u>(60,929)</u>
<b>Total assets less current liabilities</b>			141,800		127,787
<b>Provisions for liabilities</b>			<u>(2,346)</u>		<u>(1,246)</u>
<b>Net assets</b>			<u>139,454</u>		<u>126,541</u>
<b>Capital and reserves</b>					
Called up share capital	3		1		1
Profit and loss account	4		139,453		126,540
<b>Shareholders' funds</b>			<u>139,454</u>		<u>126,541</u>

The director's statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

**The notes on pages 4 to 5 form an integral part of these financial statements.**

**G Sutherland Builders Ltd**

**Abbreviated balance sheet (continued)**

**Director's statements required by Sections 475(2) and (3)  
for the year ended 31 August 2014**

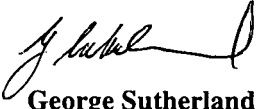
For the year ended 31 August 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies .

These accounts were approved by the director on 26 November 2014, and are signed on his behalf by:

  
**George Sutherland**  
**Director**

**Registration number SC248747**

**The notes on pages 4 to 5 form an integral part of these financial statements.**

## **G Sutherland Builders Ltd**

### **Notes to the abbreviated financial statements for the year ended 31 August 2014**

#### **1. Accounting policies**

##### **1.1. Accounting convention**

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

##### **1.2. Turnover**

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

##### **1.3. Goodwill**

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life of 10 years.

##### **1.4. Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Plant and machinery	-	20% reducing balance
Fixtures, fittings and equipment	-	15% reducing balance

##### **1.5. Investments**

Fixed asset investments are stated at cost less provision for permanent diminution in value.

##### **1.6. Deferred taxation**

Provision is made for deferred taxation using the liability method to take account of timing differences between the incidence of income and expenditure for taxation and accounting purposes.

**G Sutherland Builders Ltd**

**Notes to the abbreviated financial statements  
for the year ended 31 August 2014**

..... continued

<b>2. Fixed assets</b>	<b>Intangible assets £</b>	<b>Tangible fixed assets £</b>	<b>Investments £</b>	<b>Total £</b>
<b>Cost</b>				
At 1 September 2013	85,285	21,026	173,097	279,408
Additions	-	8,115	3,986	12,101
At 31 August 2014	<u>85,285</u>	<u>29,141</u>	<u>177,083</u>	<u>291,509</u>
<b>Depreciation and Provision for diminution in value</b>				
At 1 September 2013	76,759	13,934	-	90,693
Charge for year	8,526	2,771	-	11,297
At 31 August 2014	<u>85,285</u>	<u>16,705</u>	<u>-</u>	<u>101,990</u>
<b>Net book values</b>				
At 31 August 2014	-	12,436	177,083	189,519
At 31 August 2013	<u>8,526</u>	<u>7,092</u>	<u>173,098</u>	<u>188,716</u>
<b>3. Share capital</b>			<b>2014 £</b>	<b>2013 £</b>
<b>Authorised</b>				
100,000 Ordinary shares of £1 each			<u>100,000</u>	<u>100,000</u>
<b>Allotted, called up and fully paid</b>				
1 Ordinary shares of £1 each			<u>1</u>	<u>1</u>
<b>Equity Shares</b>				
1 Ordinary shares of £1 each			<u>1</u>	<u>1</u>