

Registration number SC360839

A & D (Scotland) Limited

Abbreviated accounts

for the year ended 31 March 2012

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A & D (Scotland) Limited

Contents

	Page
Accountants' report	1
Abbreviated balance sheet	2 - 3
Notes to the financial statements	4 - 5

A & D (Scotland) Limited

**Chartered Accountants' report to the Director on the
unaudited accounts of A & D (Scotland) Limited**

In accordance with the engagement letter dated 27 April 2010, and in order to assist you to fulfil your duties under the Companies Act 2006, we have prepared the accounts of the company on pages 2 to 5 from the accounting records and information and explanations supplied to us.

This report is made to the company's director in accordance with the terms of our engagement. Our work has been undertaken to enable us to prepare the accounts on behalf of the company's director and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's director for our work or for this report.

We have carried out this engagement in accordance with best practice guidance issued by the Institute of Chartered Accountants of Scotland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the preparation of accounts.

You have acknowledged on the balance sheet for the year ended 31 March 2012 your duty to ensure that the company has kept proper accounting records and to prepare accounts that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the accounts. 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 accounts.

Findlay & Company

**Findlay & Company
Chartered Accountants
Peasiehill Road
Arbroath
DD11 2NJ**

30 April 2012

A & D (Scotland) Limited

**Abbreviated balance sheet
as at 31 March 2012**

		2012		2011	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		1,245		1,278
Current assets					
Debtors		7,868		6,471	
Cash at bank and in hand		3,667		3,357	
		<u>11,535</u>		<u>9,828</u>	
Creditors: amounts falling due within one year		<u>(10,625)</u>		<u>(10,149)</u>	
Net current assets/(liabilities)			<u>910</u>		<u>(321)</u>
Total assets less current liabilities			<u>2,155</u>		<u>957</u>
Net assets			<u><u>2,155</u></u>		<u><u>957</u></u>
Capital and reserves					
Called up share capital	3		100		100
Profit and loss account			2,055		857
Shareholders' funds			<u><u>2,155</u></u>		<u><u>957</u></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.

A & D (Scotland) Limited

Abbreviated balance sheet (continued)

**Director's statements required by Sections 475(2) and (3)
for the year ended 31 March 2012**

In approving these abbreviated accounts as director of the company I hereby confirm:

- (a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ;
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31 March 2012 ; and
- (c) that I acknowledge my responsibilities for:
 - (1) ensuring that the company keeps accounting records which comply with Section 386 ; and
 - (2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 393 and which otherwise comply with the provisions of the Companies Act 2006 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 15 of the Companies Act 2006 relating to small companies .

The abbreviated accounts were approved by the Board on 30 April 2012 and signed on its behalf by



**A Coutts
Director**

Registration number SC360839

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

A & D (Scotland) Limited

**Notes to the abbreviated financial statements
for the year ended 31 March 2012**

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 and derives from the provision of goods falling within the company's ordinary activities.

1.3. 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:

Fixtures, fittings and equipment	- 25% straight line
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1.4. Long term contracts

Amounts recoverable on long term contracts, which are included in debtors are stated at the net sales value of the work done after provisions for contingencies and anticipated future losses on contracts, less amounts received as progress payments on account. Excess progress payments are included in creditors as payments received on account.

1.5. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.

A & D (Scotland) Limited

**Notes to the abbreviated financial statements
for the year ended 31 March 2012**

..... continued

2. Fixed assets	Tangible fixed assets £
Cost	
At 1 April 2011	1,585
Additions	484
At 31 March 2012	<u>2,069</u>
Depreciation	
At 1 April 2011	307
Charge for year	517
At 31 March 2012	<u>824</u>
Net book values	
At 31 March 2012	<u>1,245</u>
At 31 March 2011	<u>1,278</u>

3. Share capital	2012 £	2011 £
Authorised		
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>
Allotted, called up and fully paid		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>
Equity Shares		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

4. Transactions with director

Advances to director

The following director had interest free loans during the year. The movements on these loans are as follows:

	Amount owing 2012 £	2011 £	Maximum in year £
A Coutts	<u>-</u>	<u>1,125</u>	<u>1,125</u>