

Registration number SC360839

A & D (Scotland) Limited

Abbreviated accounts

for the period ended 31 March 2010

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## **A & D (Scotland) Limited**

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**A & D (Scotland) Limited**

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

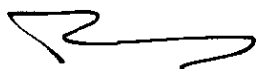
In accordance with the engagement letter dated 27 April 2010, and in order to assist you to fulfil your duties under the Companies Act 2006, we have prepared the accounts of the company on pages 2 to 5 from the accounting records and information and explanations supplied to us.

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 period ended 31 March 2010 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 period.

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 & Co  
Chartered Accountants**

**Peasiehill Road  
Arbroath  
DD11 2NJ**

**3 May 2010**

**A & D (Scotland) Limited**

**Abbreviated balance sheet  
as at 31 March 2010**

	Notes	31/03/10	
		£	£
<b>Fixed assets</b>			
Tangible assets	2		687
<b>Current assets</b>			
Debtors		4,595	
Cash at bank and in hand		3,146	
		<u>7,741</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(7,934)</u>	
<b>Net current liabilities</b>			<u>(193)</u>
<b>Total assets less current liabilities</b>			<u>494</u>
<b>Net assets</b>			<u>494</u>
<b>Capital and reserves</b>			
Called up share capital	3		100
Profit and loss account			<u>394</u>
<b>Shareholders' funds</b>			<u>494</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 period ended 31 March 2010**

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

- (a) that for the period 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 period ended 31 March 2010 ; 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 period and of its profit or loss for the period then ended in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the provisions of the Companies Act 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 and the Financial Reporting Standard for Smaller Entities (effective April 2008) relating to small companies.

The abbreviated accounts were approved by the Board on 3 May 2010 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 period ended 31 March 2010**

#### **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 period 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 & equipment     25% straight line

#### **2. Fixed assets**

	<b>Tangible fixed assets £</b>
<b>Cost</b>	
Additions	717
At 31 March 2010	<u>717</u>
<b>Depreciation</b>	
Charge for period	30
At 31 March 2010	<u>30</u>
<b>Net book value</b>	
At 31 March 2010	<u><u>687</u></u>

**A & D (Scotland) Limited**

**Notes to the abbreviated financial statements  
for the period ended 31 March 2010**

..... continued

<b>3. Share capital</b>	<b>31/03/10</b>
	<b>£</b>
<b>Authorised</b>	
1,000 Ordinary shares of £1 each	<u>1,000</u>
<b>Allotted, called up and fully paid</b>	
100 Ordinary shares of £1 each	<u>100</u>
<b>Equity Shares</b>	
100 Ordinary shares of £1 each	<u>100</u>
100 Ordinary shares of £1 each were issued in the period.	