

Abbreviated Unaudited Accounts
for the Year Ended 31 August 2012
for
Sutherland Country Homes Limited

THURSDAY



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for the Year Ended 31 August 2012

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Sutherland Country Homes Limited

Company Information
for the Year Ended 31 August 2012

DIRECTORS:	A G Colliar J E Gunn S J Maclellan J Sutherland
SECRETARY:	A G Colliar
REGISTERED OFFICE:	West Clyne Brora Sutherland KW9 6NH
REGISTERED NUMBER:	SC288974
ACCOUNTANTS:	Victor T Fraser & Co Chartered Accountants Market Place Wick Caithness KW1 4LP
BANKERS:	Clydesdale Bank Victoria Road Brora Sutherland KW9 6NH
SOLICITORS:	Ewen Harris & Co The West Deanery Castle Street Dornoch Sutherland IV25 3SN

Chartered Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Sutherland Country Homes Limited

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages three and four) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Sutherland Country Homes Limited for the year ended 31 August 2012 which comprise the Profit and Loss Account, 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 firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.org.uk/accountspreparationguidance>.

This report is made solely to the Board of Directors of Sutherland Country Homes Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Sutherland Country Homes Limited and state those matters that we have agreed to state to the Board of Directors of Sutherland Country Homes Limited, as a body, in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at <http://www.icas.org.uk/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Sutherland Country Homes Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Sutherland Country Homes Limited. You consider that Sutherland Country Homes Limited 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 financial statements of Sutherland Country Homes Limited. 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 financial statements.

Victor T. Fraser & Co

Victor T Fraser & Co
Chartered Accountants
Market Place
Wick
Caithness
KW1 4LP

Date: *25 February 2013*

Sutherland Country Homes Limited (Registered number: SC288974)

Abbreviated Balance Sheet
31 August 2012

	2012 £	2011 £
CURRENT ASSETS		
Stocks	194,959	190,478
Debtors	-	84
Cash at bank	<u>464</u>	<u>1,053</u>
	195,423	191,615
CREDITORS		
Amounts falling due within one year	<u>202,792</u>	<u>197,451</u>
NET CURRENT LIABILITIES	<u>(7,369)</u>	<u>(5,836)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES	<u>(7,369)</u>	<u>(5,836)</u>
CAPITAL AND RESERVES		
Called up share capital	2	4
Profit and loss account	<u>(7,373)</u>	<u>(5,840)</u>
SHAREHOLDERS' FUNDS	<u>(7,369)</u>	<u>(5,836)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 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 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 its behalf by:

25 February 2013

and were signed on



.....
J E Gunn - Director

Notes to the Abbreviated Accounts
for the Year Ended 31 August 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).

Stocks

Stocks are 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.

2. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2012 £	2011 £
4	Ordinary	£1	<u>4</u>	<u>4</u>

3. TRANSACTIONS WITH DIRECTORS

The Amounts outstanding at the end of the financial period in respect of loans from the Directors was:

A G Colliar	£86,999 (2011 - £84,999)
S J MacLennan	£37,999 (2011 - £35,999)
J Sutherland	£39,999 (2011 - £37,999)
Heartland Home Services Limited	£37,193 (2011 - £37,884)

J E Gunn has a controlling interest in Heartland Home services Limited and is a director of the company.

4. GOING CONCERN

The company has a deficiency of net assets amounting to £7,369 (2011 - £5,836) and is dependent upon the continued support of the directors to carry on its normal trading activities.