

REGISTERED NUMBER: 273513 (Scotland)

UNAUDITED ABBREVIATED ACCOUNTS

FOR THE PERIOD

17 SEPTEMBER 2004 TO 30 SEPTEMBER 2005

FOR

J & D DEVELOPMENTS LIMITED



SCT
COMPANIES HOUSE

ESTMP9H1N*

1475
12/07/2006



J & D DEVELOPMENTS LIMITED

CONTENTS OF THE ABBREVIATED ACCOUNTS
for the Period 17 September 2004 to 30 September 2005

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	3



J & D DEVELOPMENTS LIMITED

COMPANY INFORMATION

for the Period 17 September 2004 to 30 September 2005

DIRECTORS:

Mrs W M McVean
D Simpson

SECRETARY:

J B McVean

REGISTERED OFFICE:

Blue Heaven
Rathven
Buckie
Banffshire
AB56 4DD

REGISTERED NUMBER:

273513 (Scotland)

ACCOUNTANTS:

MacPherson & Company
10 Carden Place
ABERDEEN
AB10 1UR



J & D DEVELOPMENTS LIMITED

ABBREVIATED BALANCE SHEET

30 September 2005

	Notes	£
CURRENT ASSETS		
Stocks		204,284
Debtors		479
Cash at bank		24,898
		<u>229,661</u>
CREDITORS		
Amounts falling due within one year	2	236,646
		<u>(6,985)</u>
NET CURRENT LIABILITIES		
		<u>(6,985)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(6,985)</u>
CAPITAL AND RESERVES		
Called up share capital	3	1,000
Profit and loss account		(7,985)
		<u>(6,985)</u>
SHAREHOLDERS' FUNDS		<u>(6,985)</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the period ended 30 September 2005.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 September 2005 in accordance with Section 249B(2) of the Companies Act 1985.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 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 Section 226 and which otherwise comply with the requirements of the Companies Act 1985 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 VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective June 2002).

ON BEHALF OF THE BOARD:

W. J. Khan

Director

Approved by the Board on 05.07.06

The notes form part of these abbreviated accounts



J & D DEVELOPMENTS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS for the Period 17 September 2004 to 30 September 2005

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 June 2002).

Stocks and Work in Progress

Work in progress is valued at the lower of cost and net realisable value.

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

2. CREDITORS

The following secured debts are included within creditors:

Bank loans	£ <u>185,000</u>
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3. CALLED UP SHARE CAPITAL

Authorised, allotted, issued and fully paid:

Number:	Class:	Nominal value:	£
1,000	Ordinary shares	£1	<u>1,000</u>

The following shares were allotted and fully paid for cash at par during the period:

1,000 Ordinary shares shares of £1 each

4. TRANSACTIONS WITH DIRECTORS

The following loan to directors subsisted during the period ended 30 September 2005:

D Simpson	£
Balance outstanding at start of period	-
Balance outstanding at end of period	330
Maximum balance outstanding during period	<u>330</u>

