

REGISTERED NUMBER: 273513 (Scotland)

Abbreviated Unaudited Accounts
for the Year Ended 30 September 2007
for
J & D Developments Limited

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COMPANIES HOUSE

J & D Developments Limited

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for the Year Ended 30 September 2007**

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J & D Developments Limited

**Company Information
for the Year Ended 30 September 2007**

DIRECTORS: Mrs W M McVean
D A Simpson

SECRETARY: J B McVean

REGISTERED OFFICE: Blue Heaven
Rathven
Buckie
Banffshire
AB56 4DD

REGISTERED NUMBER: 273513 (Scotland)

ACCOUNTANTS: Campbell Dallas LLP
Chartered Accountants
10 Carden Place
Aberdeen
AB10 1UR

J & D Developments Limited**Abbreviated Balance Sheet
30 September 2007**

	2007 £	2006 £
CURRENT ASSETS		
Stocks	3,134	
Debtors	9,537	6,667
Cash at bank	66,316	91,056
	<u>78,987</u>	<u>97,723</u>
CREDITORS		
Amounts falling due within one year	3,043	20,723
	<u>75,944</u>	<u>77,000</u>
NET CURRENT ASSETS		
	<u>75,944</u>	<u>77,000</u>
TOTAL ASSETS LESS CURRENT LIABILITIES	<u>75,944</u>	<u>77,000</u>
CAPITAL AND RESERVES		
Called up share capital	1,000	1,000
Profit and loss account	74,944	76,000
	<u>75,944</u>	<u>77,000</u>
SHAREHOLDERS' FUNDS	<u>75,944</u>	<u>77,000</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 30 September 2007.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2007 in accordance with Section 249B(2) of the Companies Act 1985.

The directors acknowledge their responsibilities for

- ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- 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

The financial statements were approved by the Board of Directors on 23 July 2008 and were signed on its behalf by



Mrs W M McVean Director

The notes form part of these abbreviated accounts

J & D Developments Limited**Notes to the Abbreviated Accounts
for the Year Ended 30 September 2007****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 January 2007).

Turnover

Turnover represents net invoiced sales of services, excluding value added tax

Stocks and Work in Progress

Work in progress is valued at the lower of cost and net realisable value, and includes all direct expenditure

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

Authorised, allotted, issued and fully paid
Number Class

Nominal
value
£1

2007
£
1,000

2006
£
1,000

1,000 Ordinary shares

3 TRANSACTIONS WITH DIRECTORS

The following loans to directors subsisted during the years ended 30 September 2007 and 30 September 2006

2007
£

2006
£

Mrs W M McVean

Balance outstanding at start of year

6,200

Balance outstanding at end of year

6,200

6,200

Maximum balance outstanding during year

6,200

6,200

D A Simpson

Balance outstanding at start of year

330

330

Balance outstanding at end of year

330

330

Maximum balance outstanding during year

330

330