REGISTERED NUMBER: 273513 (Scotland)

Abbreviated Unaudited Accounts

for the Year Ended 30 September 2008

for

J & D Developments (Scotland) Limited

WEDNESDAY
SHGONBY9
SCT 29/07/2009 303
COMPANIES HOUSE

J & D Developments (Scotland) Limited

Contents of the Abbreviated Accounts for the Year Ended 30 September 2008

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

J & D Developments (Scotland) Limited

Company Information
for the Year Ended 30 September 2008

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 (Scotland) Limited

Abbreviated Balance Sheet
30 September 2008

		2008	2007
		£	£
CURRENT ASSETS			
Stocks		167,454	3,134
Debtors		8,528	9,537
Cash at bank		32,176	66,316
		208,158	78,987
CREDITORS			
Amounts falling due within one year		136,213	3,043
NET CURRENT ASSETS		71,945	75,944
TOTAL ASSETS LESS CURRENT LIABILITIES		71,945	75,944
CAPITAL AND RESERVES			
Called up share capital	2	1,000	1,000
Profit and loss account		70,945	74,944
SHAREHOLDERS' FUNDS		71,945	75,944

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 30 September 2008.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2008 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.

The financial statements were approved by the Board of Directors on 27 July 2009 and were signed on its behalf by:

Mrs W M McVean - Director

The notes form part of these abbreviated accounts

J & D Developments (Scotland) Limited

Notes to the Abbreviated Accounts
for the Year Ended 30 September 2008

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).

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:	2008 £	2007 £
1,000	Ordinary shares	£1	1,000	1,000

3. TRANSACTIONS WITH DIRECTORS

The following loans to directors subsisted during the years ended 30 September 2008 and 30 September 2007:

	2008 £	2007 £
Mrs W M McVean		
Balance outstanding at start of year	6,200	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