

Abbreviated Unaudited Accounts
for the Year Ended 30 September 2011
for
J & D Developments (Scotland) Limited



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COMPANIES HOUSE

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for the Year Ended 30 September 2011**

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J & D Developments (Scotland) Limited

**Company Information
for the Year Ended 30 September 2011**

DIRECTOR: Mrs W M McVean

SECRETARY: J B McVean

REGISTERED OFFICE: Blue Heaven
Rathven
Buckie
Banffshire
AB56 4DD

REGISTERED NUMBER: SC273513 (Scotland)

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

J & D Developments (Scotland) Limited (Registered number: SC273513)

Abbreviated Balance Sheet
30 September 2011

	2011 £	2010 £
CURRENT ASSETS		
Stocks	212,316	211,519
Debtors	221	413
Cash at bank	2,202	10,024
	<u>214,739</u>	<u>221,956</u>
CREDITORS		
Amounts falling due within one year	3,226	1,905
	<u>211,513</u>	<u>220,051</u>
NET CURRENT ASSETS		
	<u>211,513</u>	<u>220,051</u>
TOTAL ASSETS LESS CURRENT LIABILITIES	211,513	220,051
CREDITORS		
Amounts falling due after more than one year	165,711	166,175
	<u>45,802</u>	<u>53,876</u>
NET ASSETS		
	<u>45,802</u>	<u>53,876</u>
CAPITAL AND RESERVES		
Called up share capital	1,000	1,000
Profit and loss account	44,802	52,876
	<u>45,802</u>	<u>53,876</u>
SHAREHOLDERS' FUNDS		
	<u>45,802</u>	<u>53,876</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2011.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2011 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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.

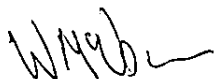
The notes form part of these abbreviated accounts

J & D Developments (Scotland) Limited (Registered number: SC273513)

Abbreviated Balance Sheet - continued
30 September 2011

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 director on 26 June 2012 and were signed by:



Mrs W M McVean - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the Year Ended 30 September 2011

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 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. Deferred tax is provided at the average rates that are expected to apply when the timing differences reverse, based on current tax rates and laws

2. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2011 £	2010 £
1,000	Ordinary shares	£1	<u>1,000</u>	<u>1,000</u>

3. TRANSACTIONS WITH DIRECTORS

The following loan to directors subsisted during the years ended 30 September 2011 and 30 September 2010:

	2011 £	2010 £
D A Simpson		
Balance outstanding at start of year	330	330
Amounts repaid	(330)	-
Balance outstanding at end of year	<u>-</u>	<u>330</u>

The above loan is interest free and has no fixed term of repayment.

4. ULTIMATE CONTROLLING PARTY

The directors consider Mrs W M McVean to be the ultimate controlling party.