

Abbreviated Unaudited Accounts
for the Year Ended 30 September 2012
for
J & D Developments (Scotland) Limited

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COMPANIES HOUSE

J & D Developments (Scotland) Limited

**Contents of the Abbreviated Accounts
for the Year Ended 30 September 2012**

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	4

J & D Developments (Scotland) Limited

Company Information
for the Year Ended 30 September 2012

DIRECTOR: Mrs W M McVean

SECRETARY: J B McVean

REGISTERED OFFICE: The Park
Aradoul
Buckie
Banffshire
AB56 5BB

REGISTERED NUMBER: SC273513 (Scotland)

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

Abbreviated Balance Sheet

30 September 2012

	Notes	2012 £	2011 £
CURRENT ASSETS			
Stocks		212,947	212,316
Debtors		-	221
Cash at bank		3,098	2,202
		<u>216,045</u>	<u>214,739</u>
CREDITORS			
Amounts falling due within one year		1,275	3,226
		<u>214,770</u>	<u>211,513</u>
NET CURRENT ASSETS			
		<u>214,770</u>	<u>211,513</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		214,770	211,513
CREDITORS			
Amounts falling due after more than one year		176,211	165,711
		<u>38,559</u>	<u>45,802</u>
NET ASSETS			
		<u>38,559</u>	<u>45,802</u>
CAPITAL AND RESERVES			
Called up share capital	2	1,000	1,000
Profit and loss account		37,559	44,802
		<u>38,559</u>	<u>45,802</u>
SHAREHOLDERS' FUNDS			
		<u>38,559</u>	<u>45,802</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2012 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

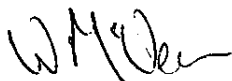
- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of 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

Abbreviated Balance Sheet - continued
30 September 2012

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 27 June 2013 and were signed by:



Mrs W M McVean - Director

The notes form part of these abbreviated accounts

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:	2012	2011
			£	£
1,000	Ordinary shares	£1	<u>1,000</u>	<u>1,000</u>