

Registered Number SC273513

J. & D. DEVELOPMENTS (SCOTLAND) LTD.

Abbreviated Accounts

30 September 2015

Abbreviated Balance Sheet as at 30 September 2015

	<i>Notes</i>	<i>2015</i>	<i>2014</i>
		£	£
Current assets			
Stocks		210,000	210,000
Debtors		-	2,250
Cash at bank and in hand		6,375	2,076
		<u>216,375</u>	<u>214,326</u>
Creditors: amounts falling due within one year		(207,754)	(15,230)
Net current assets (liabilities)		<u>8,621</u>	<u>199,096</u>
Total assets less current liabilities		<u>8,621</u>	<u>199,096</u>
Creditors: amounts falling due after more than one year		-	(179,998)
Total net assets (liabilities)		<u>8,621</u>	<u>19,098</u>
Capital and reserves			
Called up share capital	2	1,000	1,000
Profit and loss account		7,621	18,098
Shareholders' funds		<u>8,621</u>	<u>19,098</u>

- For the year ending 30 September 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 30 August 2016

And signed on their behalf by:

Mrs W M McVean, Director

Notes to the Abbreviated Accounts for the period ended 30 September 2015**1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

Other accounting policies**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities

2 Called Up Share Capital

Allotted, called up and fully paid:

	<i>2015</i>	<i>2014</i>
	<i>£</i>	<i>£</i>
1,000 Ordinary shares of £1 each	1,000	1,000

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