

J & D DEVELOPMENTS (SCOTLAND) LIMITED
UNAUDITED ABBREVIATED ACCOUNTS
30 SEPTEMBER 2016

THURSDAY



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06/04/2017

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COMPANIES HOUSE

RITSONS

Chartered Accountants
1a Cluny Square
Buckie
Moray
AB56 1AH

J & D DEVELOPMENTS (SCOTLAND) LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 30 SEPTEMBER 2016

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J & D DEVELOPMENTS (SCOTLAND) LIMITED

ABBREVIATED BALANCE SHEET

30 SEPTEMBER 2016

	Note	2016 £	2015 £
CURRENT ASSETS			
Stocks		-	210,000
Cash at bank and in hand		<u>11,207</u>	<u>6,375</u>
		11,207	216,375
CREDITORS: Amounts falling due within one year		<u>2,020</u>	<u>207,754</u>
NET CURRENT ASSETS		<u>9,187</u>	<u>8,621</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>9,187</u>	<u>8,621</u>
CAPITAL AND RESERVES			
Called up equity share capital	2	1,000	1,000
Profit and loss account		<u>8,187</u>	<u>7,621</u>
SHAREHOLDER'S FUNDS		<u>9,187</u>	<u>8,621</u>

For the year ended 30 September 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The member has not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved and signed by the director and authorised for issue on

..... 30/3/17

..... W. McVean

Mrs W. M. McVean

Company Registration Number: SC273513

The notes on page 2 form part of these abbreviated accounts.

J & D DEVELOPMENTS (SCOTLAND) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30 SEPTEMBER 2016

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year.

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. SHARE CAPITAL

Allotted, called up and fully paid:

	2016		2015	
	No.	£	No.	£
Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>

J & D DEVELOPMENTS (SCOTLAND) LIMITED

CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF J & D DEVELOPMENTS (SCOTLAND) LIMITED

YEAR ENDED 30 SEPTEMBER 2016

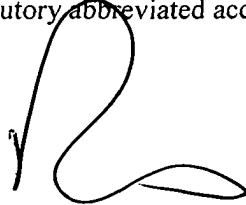
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of J & D Developments (Scotland) Limited for the year ended 30 September 2016 which comprise the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at www.icas.com/accountspreparationguidance.

This report is made solely to the director of J & D Developments (Scotland) Limited in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the abbreviated accounts of J & D Developments (Scotland) Limited and state those matters that we have agreed to state to her in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at www.icas.com/accountspreparationguidance. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than J & D Developments (Scotland) Limited and its director for our work or for this report.

It is your duty to ensure that J & D Developments (Scotland) Limited has kept adequate accounting records and to prepare statutory abbreviated accounts that give a true and fair view of the assets, liabilities, financial position and profit of J & D Developments (Scotland) Limited. You consider that J & D Developments (Scotland) Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the abbreviated accounts of J & D Developments (Scotland) Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abbreviated accounts.



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Moray
AB56 1AH

RITSONS
Chartered Accountants

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