Registered Number SC279992

D & D (Forestry) Ltd

Abbreviated Accounts

28 February 2011

Company Information

Registered Office:
C/O D M McNaught & Co
166 Buchanan Street
Glasgow
GI 2LS

Reporting Accountants:
D M McNaught & Co Ltd
Chartered Accountants
166 Buchanan Street
Glasgow
Lanarkshire
G1 2LS

Bankers:
Bank of Scotland
42 Main Street
Callander
FK17 8BD

D & D (Forestry) Ltd **Registered Number SC279992**

Balance Sheet as at 28 February 2011

	Notes	2011		2010	
		£	£	£	£
Fixed assets					
Tangible	2		116,412		136,934
			116,412		136,934
Current assets					
Debtors		19,613		15,305	
Total current assets		19,613		15,305	
Creditors: amounts falling due within one year		(130,469)		(124,789)	
Net current assets (liabilities)			(110,856)		(109,484)
Total assets less current liabilities			5,556		27,450
Creditors: amounts falling due after more than one year			0		(16,830)
Total net assets (liabilities)			5,556		10,620
Capital and reserves					
Called up share capital	3		2		2
Profit and loss account			5,554		10,618
Shareholders funds			5,556		10,620

a. For the year ending 28 February 2011 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
c. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 16 November 2011

And signed on their behalf by:
Duncan Mackay, Director

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1068 of the Companies Act 2006.

Notes to the Abbreviated Accounts

For the year ending 28 February 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).

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is shorter. The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability. Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	15% on reducing balance
Fixtures and fittings	15% on reducing balance
Motor vehicles	25% on reducing balance

2 **Tangible fixed assets**

	Total
Cost	**£**
At 01 March 2010	185,717
Additions	535
At 28 February 2011	186,252
Depreciation	
At 01 March 2010	48,783
Charge for year	21,057
At 28 February 2011	69,840
Net Book Value	

At 28 February 2011	116,412
At 28 February 2010	136,934

3 **Share capital**

	2011	2010
	£	£
Allotted, called up and fully paid:		
2 Ordinary shares of £1 each	2	2