REGISTERED NUMBER: SC279992 (Scotland)

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 29 FEBRUARY 2016

FOR

D & D (FORESTRY) LTD

D & D (FORESTRY) LTD (REGISTERED NUMBER: SC279992)

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FOR THE YEAR ENDED 29 FEBRUARY 2016

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COMPANY INFORMATION
FOR THE YEAR ENDED 29 FEBRUARY 2016

DIRECTORS:	Duncan Mackay Duncan Mackay Jnr
SECRETARY:	Duncan Mackay
REGISTERED OFFICE:	C/O D M McNaught & Co Ltd 166 Buchanan Street Glasgow G1 2LW
REGISTERED NUMBER:	SC279992 (Scotland)
ACCOUNTANTS:	D M McNaught & Co Ltd Chartered Accountants 166 Buchanan Street Glasgow Lanarkshire G1 2LW
BANKERS:	Bank of Scotland 42 Main Street Callander FK17 8BD

ABBREVIATED BALANCE SHEET
29 FEBRUARY 2016

	Notes	2016 £	£	2015 £	£
FIXED ASSETS					
Tangible assets	2		77,534		93,012
CURRENT ASSETS					
Debtors		7,263		4,429	
Cash at bank		-		14,366	
		7,263		18,795	
CREDITORS					
Amounts falling due within one year		135,193		158,078	
NET CURRENT LIABILITIES			(127,930)		(139,283)
TOTAL ASSETS LESS CURRENT LIABILITIES			(50,396)		(46,271)
CAPITAL AND RESERVES					
Called up share capital	3		2		2
Profit and loss account			(50,398)		(46,273)
SHAREHOLDERS' FUNDS			(50,396)		(46,271)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 29 February 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 29 February 2016 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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 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 Board of Directors on 3 November 2016 and were signed on its behalf by:

Duncan Mackay - 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 January 2015).

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

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

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

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

2. TANGIBLE FIXED ASSETS

	Total
	£
COST	
At 1 March 2015 and 29 February 2016	239,770
DEPRECIATION	
At 1 March 2015	146,758
Charge for year	15,478
At 29 February 2016	162,236
NET BOOK VALUE	
At 29 February 2016	77,534
At 28 February 2015	93,012

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016 £	2015 £
2	Ordinary	£1	2	2

4. GOING CONCERN

The balance sheet shows net liabilities of £50,396 (2015 - £46,271). This includes a loan from the directors of £87,919 (2015 - £112,278). As the company retains the support of the directors, the accounts have been prepared on a going concern basis.

CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED FINANCIAL STATEMENTS OF D & D (FORESTRY) LTD

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to three) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of D & D (Forestry) Ltd for the year ended 29 February 2016 which comprise the Profit and Loss Account, 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 http://www.icas.org.uk/accountspreparationguidance.

This report is made solely to the Board of Directors of D & D (Forestry) Ltd, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of D & D (Forestry) Ltd and state those matters that we have agreed to state to the Board of Directors of D & D (Forestry) Ltd, as a body, in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at http://www.icas.org.uk/accountspreparationguidance. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that D & D (Forestry) Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of D & D (Forestry) Ltd. You consider that D & D (Forestry) Ltd 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 financial statements of D & D (Forestry) Ltd. 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 financial statements.

D M McNaught & Co Ltd
Chartered Accountants
166 Buchanan Street
Glasgow
Lanarkshire
G1 2LW

3 November 2016

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 1072 of the Companies Act 2006.