Registered number: 2988920

D C DEVELOPMENTS (ENGINEERING) LIMITED

UNAUDITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2008

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COMPANIES HOUSE

D C DEVELOPMENTS (ENGINEERING) LIMITED

ABBREVIATED BALANCE SHEET
AS AT 30 APRIL 2008

	Note	£	2008 £	£	2007 £
FIXED ASSETS					
Tangible fixed assets	2		26,056		8,567
Fixed asset investments	3		60,000		-
			86,056		8,567
CURRENT ASSETS					
Stocks		35,000		46,300	
Debtors		277,075		282,146	
Cash at bank		152,311		62,500	
		464,386		390,946	
CREDITORS: amounts falling due within one year	4	(241,838)		(196,476)	
NET CURRENT ASSETS			222,548		194,470
TOTAL ASSETS LESS CURRENT LIABILITIES			308,604		203,037
CREDITORS: amounts falling due after more than one year			(8,750)		-
PROVISIONS FOR LIABILITIES					
Deferred tax			(542)		(279)
NET ASSETS			299,312		202,758
CAPITAL AND RESERVES					
Called up share capital	5		100		100
Profit and loss account			299,212		202,658
SHAREHOLDERS' FUNDS			299,312		202,758

The director considers that the company is entitled to exemption from the requirement to have an audit under the provisions of section 249A(1) of the Companies Act 1985 and members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 249B(2) of the Act. The director acknowledges his responsibility for ensuring that the company keeps accounting records which comply with section 221 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 30 April 2008 and of its profit for the year then ended in accordance with the requirements of section 226 of the Act and which otherwise comply with the requirements of the Companies Act 1985 relating to the financial statements so far as applicable to the company.

ABBREVIATED BALANCE SHEET (continued)
AS AT 30 APRIL 2008

The abbreviated accounts, which have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 applicable to small companies, were approved and authorised for issue by the board and were signed on its behalf on 12 JAN 2009

I M Campbell
Director

The notes on pages 3 to 5 form part of these financial statements.

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2008

1. ACCOUNTING POLICIES

1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

1.2 TURNOVER

Turnover comprises revenue recognised by the company in respect of goods and services supplied, exclusive of Value Added Tax and trade discounts.

1.3 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor vehicles	-	25%	reducing balance

1.4 INVESTMENTS

Investments in subsidiaries are valued at cost less provision for impairment.

1.5 LEASING AND HIRE PURCHASE

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

1.6 STOCKS

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

1.7 DEFERRED TAXATION

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted.

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2008

2. TANGIBLE FIXED ASSETS

	£
COST	
At 1 May 2007	17,000
Additions	20,939
At 30 April 2008	37,939
DEPRECIATION	
At 1 May 2007	8,433
Charge for the year	3,450
At 30 April 2008	11,883
NET BOOK VALUE	
At 30 April 2008	26,056
At 30 April 2007	8,567

3. FIXED ASSET INVESTMENTS

	£
COST OR VALUATION	
At 1 May 2007	-
Additions	60,000
At 30 April 2008	60,000

SUBSIDIARY UNDERTAKINGS

The following were subsidiary undertakings of the company:

Name	Holding
Shaw Cutters Limited	100%

The aggregate of the share capital and reserves as at 30 April 2008 and of the profit or loss for the year ended on that date for the subsidiary undertakings were as follows:

Name	Aggregate of share capital and reserves £	Profit/(loss) £
Shaw Cutters Limited	57,816	-

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

The aggregate amount of creditors for which security has been given by the company amounted to £13,750 (2007 - £nil).

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2008

5. SHARE CAPITAL

	2008 £	2007 £
AUTHORISED		
5,000 Ordinary Shares shares of £1 each	5,000	5,000
ALLOTTED, CALLED UP AND FULLY PAID		
100 Ordinary Shares shares of £1 each	100	100