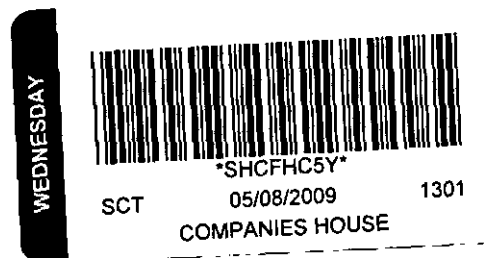


REGISTERED NUMBER: 337143 (Scotland)

**ABBREVIATED UNAUDITED ACCOUNTS**  
**FOR THE PERIOD 4 FEBRUARY 2008 TO 31 DECEMBER 2008**  
**FOR**  
**D A MCDONALD LTD**



**D A MCDONALD LTD**

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**For The Period 4 February 2008 to 31 December 2008**

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**D A MCDONALD LTD**

**COMPANY INFORMATION**

**For The Period 4 February 2008 to 31 December 2008**

**DIRECTORS:**

D A McDonald  
G C McDonald

**SECRETARY:**

G C McDonald

**REGISTERED OFFICE:**

31 Old Strichen Road  
Fraserburgh  
Aberdeenshire  
AB43 9AY

**REGISTERED NUMBER:**

337143 (Scotland)

**ACCOUNTANTS:**

Leiper & Summers  
4 Charlotte Street  
Fraserburgh  
Aberdeenshire  
AB43 9JE

**D A MCDONALD LTD**  
**ABBREVIATED BALANCE SHEET**  
**31 December 2008**

	£
<b>CURRENT ASSETS</b>	
Debtors	1,493
Cash at bank	28
	<hr/> 1,521
<b>CREDITORS</b>	
Amounts falling due within one year	1,510
	<hr/> 11
<b>NET CURRENT ASSETS</b>	
	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	11
	<hr/> <hr/>
<b>CAPITAL AND RESERVES</b>	
Called up share capital	2
Profit and loss account	9
	<hr/>
<b>SHAREHOLDERS' FUNDS</b>	11
	<hr/> <hr/>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the period ended 31 December 2008.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 December 2008 in accordance with Section 249B(2) of the Companies Act 1985.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 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 Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

The financial statements were approved by the Board of Directors on 30.07.09 and were signed on its behalf by:

X  .....  
D A McDonald - Director

**D A MCDONALD LTD**

**NOTES TO THE ABBREVIATED ACCOUNTS**  
**For The Period 4 February 2008 to 31 December 2008**

**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 2007).

**Turnover**

Turnover represents net invoiced sales of services, excluding value added tax, except in respect of service contracts where turnover is recognised when the company obtains the right to consideration.

**Deferred tax**

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more or (less tax) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the asset.

Deferred tax assets and liabilities are not discounted.

**2. CALLED UP SHARE CAPITAL**

**Authorised:**

Number:	Class:	Nominal value:	£
1,000	ordinary	£1	<u>1,000</u>

**Allotted, issued and fully paid:**

Number:	Class:	Nominal value:	£
2	ordinary	£1	<u>2</u>

2 ordinary shares of £1 were issued during the period for cash of £2.

**3. TRANSACTIONS WITH DIRECTORS**

The following loan to directors subsisted during the period ended 31 December 2008:

	£
<b>D A McDonald and G C McDonald</b>	
Balance outstanding at start of period	-
Balance outstanding at end of period	1,301
Maximum balance outstanding during period	<u>4,542</u>