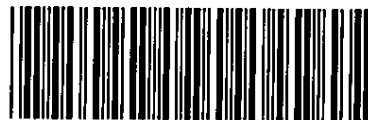


REGISTERED NUMBER: SC256868 (Scotland)

ABBREVIATED UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2010
FOR
D COPLAND LIMITED

TUESDAY



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22/03/2011

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COMPANIES HOUSE

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For The Year Ended 30th September 2010**

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D COPLAND LIMITED
COMPANY INFORMATION
For The Year Ended 30th September 2010

DIRECTOR: G Copland

SECRETARY: Mrs E M Copland

REGISTERED OFFICE: 65 Moss Street
Keith
Banffshire
AB55 5HE

REGISTERED NUMBER: SC256868 (Scotland)

ACCOUNTANTS: TAXWRIGHT
65 Moss Street
Keith
Banffshire
AB55 5HE

D COPLAND LIMITED (REGISTERED NUMBER: SC256868)

ABBREVIATED BALANCE SHEET
30th September 2010

	Notes	30/9/10 £	30/9/09 £
FIXED ASSETS			
Tangible assets	2	3,300	4,400
CURRENT ASSETS			
Stocks		1,122	1,300
Debtors		972	7,503
Cash at bank		16,729	15,383
		<u>18,823</u>	<u>24,186</u>
CREDITORS			
Amounts falling due within one year		<u>7,293</u>	<u>10,243</u>
NET CURRENT ASSETS		<u>11,530</u>	<u>13,943</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>14,830</u>	<u>18,343</u>
CAPITAL AND RESERVES			
Called up share capital	3	100	100
Profit and loss account		<u>14,730</u>	<u>18,243</u>
SHAREHOLDERS' FUNDS		<u>14,830</u>	<u>18,343</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th September 2010.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th September 2010 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 director on 8/3/11 and were signed by:

Georgie Copland
G Copland - Director

The notes form part of these abbreviated accounts

NOTES TO THE ABBREVIATED ACCOUNTS
For The Year Ended 30th September 2010

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.

Tangible fixed assets

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

Stocks

Stocks and work in progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

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 1st October 2009	
and 30th September 2010	14,594
DEPRECIATION	
At 1st October 2009	10,194
Charge for year	1,100
	11,294
At 30th September 2010	
NET BOOK VALUE	
At 30th September 2010	3,300
At 30th September 2009	4,400

3. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30/9/10 £	30/9/09 £
100	Ordinary	£1	100	100