

Registered number
SC157269

H D Management Limited

Abbreviated Accounts

30 April 2008

SATURDAY



SNNF17K9

SCT

21/02/2009

891

COMPANIES HOUSE

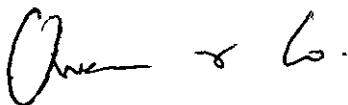
H D Management Limited
Accountants' Report

Accountants' report to the director of
H D Management Limited

You consider that the company is exempt from an audit for the year ended 30 April 2008. You have acknowledged, on the balance sheet, your responsibilities for ensuring that the company keeps accounting records which comply with section 221 of the Companies Act 1985, and for preparing accounts which give a true and fair view of the state of affairs of the company and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.



Owen & Co
Chartered Accountants

41 Ashley Terrace
EDINBURGH
EH11 1RY

20 February 2009

H D Management Limited
Abbreviated Balance Sheet
as at 30 April 2008

	Notes	2008 £	2007 £
Fixed assets			
Tangible assets	2	1,700	1,538
Current assets			
Debtors		54,445	18,644
Creditors: amounts falling due within one year		(165,762)	(107,151)
Net current liabilities		<u>(111,317)</u>	<u>(88,507)</u>
Net liabilities		<u>(109,617)</u>	<u>(86,969)</u>
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		(109,717)	(87,069)
Shareholder's funds		<u>(109,617)</u>	<u>(86,969)</u>

The director is satisfied that the company is entitled to exemption under Section 249A(1) of the Companies Act 1985 and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The director acknowledges his responsibilities for:

- (i) ensuring that the company keeps proper accounting records which comply with Section 221 of the Companies Act 1985; and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of Section 226 of the Companies Act 1985, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

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



H D Craigie Hallett
Director

Approved by the board on 20 February 2009

H D Management Limited
Notes to the Abbreviated Accounts
for the year ended 30 April 2008

1 Accounting policies

The accounts 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 the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

Depreciation

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

Computer equipment	3 years
Fixtures and fittings	10 years

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

2 Tangible fixed assets

	£
Cost	
At 1 May 2007	7,107
Additions	922
Disposals	(4,478)
At 30 April 2008	<u>3,551</u>
Depreciation	
At 1 May 2007	5,569
Charge for the year	760
On disposals	(4,478)
At 30 April 2008	<u>1,851</u>
Net book value	
At 30 April 2008	<u>1,700</u>
At 30 April 2007	<u>1,538</u>