

**A & M INVESTMENTS LIMITED**

**UNAUDITED**

**FINANCIAL STATEMENTS**

**INFORMATION FOR FILING WITH THE REGISTRAR**

**FOR THE YEAR ENDED 31 MARCH 2022**

**A & M INVESTMENTS LIMITED**  
**REGISTERED NUMBER: 03500154**

**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2022**

|  | Note | 2022<br>£               | 2021<br>£               |
|--|------|-------------------------|-------------------------|
| <b>Fixed assets</b>                            |      |                         |                         |
| Investment property                            | 4    | 2,432,000               | 2,612,000               |
|  |      | <u>2,432,000</u>        | <u>2,612,000</u>        |
| <b>Current assets</b>                          |      |                         |                         |
| Debtors: amounts falling due within one year   | 5    | 33,628                  | 42,465                  |
| Cash at bank and in hand                       |      | 181,204                 | 98,973                  |
|  |      | <u>214,832</u>          | <u>141,438</u>          |
| Creditors: amounts falling due within one year | 6    | (457,375)               | (455,664)               |
| <b>Net current liabilities</b>                 |      | <u>(242,543)</u>        | <u>(314,226)</u>        |
| <b>Total assets less current liabilities</b>   |      | <u>2,189,457</u>        | <u>2,297,774</u>        |
| <b>Net assets</b>                              |      | <u><u>2,189,457</u></u> | <u><u>2,297,774</u></u> |
| <b>Capital and reserves</b>                    |      |                         |                         |
| Called up share capital                        |      | 500,000                 | 500,000                 |
| Revaluation reserve                            |      | 356,255                 | 536,255                 |
| Profit and loss account                        |      | 1,333,202               | 1,261,519               |
|  |      | <u><u>2,189,457</u></u> | <u><u>2,297,774</u></u> |

**STATEMENT OF FINANCIAL POSITION (CONTINUED)**  
**AS AT 31 MARCH 2022**

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The directors consider that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The Company has opted not to file the income statement in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:

.....  
**Simon Geary**  
Director

Date: 30 March 2023

The notes on pages 3 to 6 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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**1. General information**

A & M Investments Limited is a private company limited by shares and incorporated in England and Wales, registration number 03500154. The registered office is Charles House, Tatton Street, Knutsford, England, WA16 6EN.

The financial statements are presented in sterling which is the functional currency of the company and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

**2.2 Going concern**

The Directors have considered the Company's position at the time of signing the financial statements, and based on this, the Directors have concluded that they have a reasonable expectation that the Company will have adequate resources to continue in operational existence for the foreseeable future and they therefore continue to adopt the going concern basis of accounting in preparing these financial statements.

**2.3 Revenue**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

**Rendering of services**

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022

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**2. Accounting policies (continued)**

**2.4 Taxation**

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

**2.5 Investment property**

Investment property is carried at fair value determined annually by directors and derived from the current market rents and investment property yields for comparable real estate, adjusted if necessary for any difference in the nature, location or condition of the specific asset. No depreciation is provided. Changes in fair value are recognised in profit or loss.

**2.6 Debtors**

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

**2.7 Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

**2.8 Creditors**

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

**2.9 Financial instruments**

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

**2.10 Dividends**

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

**3. Employees**

The average monthly number of employees, including directors, during the year was 1 (2021 - 1).

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A & M INVESTMENTS LIMITED

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022

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4. Investment property

|                     | Freehold<br>investment<br>property<br>£ |
|---------------------|---|
| <b>Valuation</b>    |   |
| At 1 April 2021     | 2,612,000                               |
| Revaluation in Year | (180,000)                               |
|                     | <hr/>                                   |
| At 31 March 2022    | <u>2,432,000</u>                        |

The 2022 valuations were made by the directors, on an open market value for existing use basis.

At 31 March 2022

If the Investment properties had been accounted for under the historic cost accounting rules, the properties would have been measured as follows:

|               | 2022<br>£        | 2021<br>£        |
|---------------|------------------|------------------|
| Historic cost | 2,577,122        | 2,577,122        |
|               | <hr/>            | <hr/>            |
|               | <u>2,577,122</u> | <u>2,577,122</u> |

5. Debtors

|               | 2022<br>£     | 2021<br>£     |
|---------------|---------------|---------------|
| Trade debtors | 33,628        | 42,465        |
|               | <hr/>         | <hr/>         |
|               | <u>33,628</u> | <u>42,465</u> |

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A & M INVESTMENTS LIMITED

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NOTES TO THE FINANCIAL STATEMENTS  
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6. Creditors: Amounts falling due within one year

|                                    | 2022           | 2021           |
|------------------------------------|----------------|----------------|
|                                    | £              | £              |
| Trade creditors                    | 13,820         | 15,440         |
| Amounts owed to connected parties  | 404,338        | 404,338        |
| Corporation tax                    | 33,704         | 30,539         |
| Other taxation and social security | 2,386          | 2,397          |
| Accruals and deferred income       | 3,127          | 2,950          |
|                                    | <u>457,375</u> | <u>455,664</u> |

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.