

A. and J. Geotechnical Services Limited

Abbreviated Accounts

for the Year Ended 31 March 2016

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A. and J. Geotechnical Services Limited

Registration number: 03818831

Abbreviated Balance Sheet at 31 March 2016

	Note	2016	2015
	£	£	£
Fixed assets			
Tangible fixed assets	<u>2</u>	215,679	246,761
Current assets			
Stocks		5,000	9,946
Debtors		369,106	156,432
Cash at bank and in hand		<u>14,690</u>	<u>65,172</u>
		388,796	231,550
Creditors: Amounts falling due within one year	<u>3</u>	(469,202)	(371,330)
Net current liabilities		(80,406)	(139,780)
Total assets less current liabilities		135,273	106,981
Creditors: Amounts falling due after more than one year		(8,207)	(26,912)
Provisions for liabilities		(37,695)	(41,139)
Net assets		<u>89,371</u>	<u>38,930</u>
Capital and reserves			
Called up share capital	<u>4</u>	100	100
Profit and loss account		<u>89,271</u>	<u>38,830</u>
Shareholders' funds		<u>89,371</u>	<u>38,930</u>

For the year ending 31 March 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2015).

Approved by the Board on 2 June 2016 and signed on its behalf by:

Mrs AJ Evans
Director

The notes on pages 2 to 4 form an integral part of these financial statements.

A. and J. Geotechnical Services Limited**Notes to the Abbreviated Accounts for the Year Ended 31 March 2016****1 Accounting policies****Basis of preparation**

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 2015).

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Leasehold land and buildings	15% on written down value
Plant and machinery	15% and 10% on written down value
Motor vehicles	25% on written down value
Office equipment	15% and 33% on written down value

Stock and work in progress

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

Hire purchase and leasing

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

Assets held under finance leases, which are leases where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital elements of future obligations under the leases are included as liabilities in the balance sheet. The interest element of the rental obligation is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding. Assets held under hire purchase agreements are capitalised as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital element of future finance payments is included within creditors. Finance charges are allocated to accounting periods over the length of the contract and represent a constant proportion of the balance of capital repayments outstanding.

The notes on pages 2 to 4 form an integral part of these financial statements.

A. and J. Geotechnical Services Limited**Notes to the Abbreviated Accounts for the Year Ended 31 March 2016****Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 April 2015	521,864	521,864
Additions	26,750	26,750
Disposals	<u>(24,237)</u>	<u>(24,237)</u>
At 31 March 2016	<u>524,377</u>	<u>524,377</u>
Amortisation		
At 1 April 2015	275,103	275,103
Charge for the year	49,278	49,278
Eliminated on disposals	<u>(15,683)</u>	<u>(15,683)</u>
At 31 March 2016	<u>308,698</u>	<u>308,698</u>
Net book value		
At 31 March 2016	<u>215,679</u>	<u>215,679</u>
At 31 March 2015	<u>246,761</u>	<u>246,761</u>

3 Creditors

Creditors includes the following liabilities, on which security has been given by the company:

	2016 £	2015 £
Amounts falling due within one year	18,205	35,981
Amounts falling due after more than one year	<u>8,207</u>	<u>26,912</u>
Total secured creditors	<u>26,412</u>	<u>62,893</u>

The notes on pages 2 to 4 form an integral part of these financial statements.

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Notes to the Abbreviated Accounts for the Year Ended 31 March 2016

4 Share capital

Allotted, called up and fully paid shares

	2016	No.	2015	
			£	No. £
Ordinary shares of £1 each		100	100	100 100
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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.