

Registration number SC080361

A & J (Maintenance Support) Limited

Abbreviated accounts

for the year ended 31 March 2016

THURSDAY



S5KFBUHM

SCT

24/11/2016

#452

COMPANIES HOUSE

A & J (Maintenance Support) Limited

**Chartered Accountants' report to the Director on the
unaudited accounts of A & J (Maintenance Support) Limited**

In accordance with the engagement letter dated 25 July 2014, and in order to assist you to fulfil your duties under the Companies Act 2006, we have prepared the accounts of the company on pages 2 to 6 from the accounting records and information and explanations supplied to us.

This report is made to the company's director in accordance with the terms of our engagement. Our work has been undertaken to enable us to prepare the accounts on behalf of the company's director and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's director for our work or for this report.

We have carried out this engagement in accordance with best practice guidance issued by the Institute of Chartered Accountants of Scotland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the preparation of accounts.

You have acknowledged on the balance sheet for the year ended 31 March 2016 your duty to ensure that the company has kept proper accounting records and to prepare accounts that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the accounts. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the accounts.



**Findlay & Company
Chartered Accountants
11 Dudhope Terrace
Dundee
DD3 6TS**

30 August 2016

A & J (Maintenance Support) Limited

Abbreviated balance sheet as at 31 March 2016

		2016		2015	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		88,478		104,467
Investments	2		2		2
			<u>88,480</u>		<u>104,469</u>
Current assets					
Debtors		149,484		137,380	
Cash at bank and in hand		<u>19,444</u>		<u>81,402</u>	
		168,928		218,782	
Creditors: amounts falling due within one year	3	<u>(275,509)</u>		<u>(328,035)</u>	
Net current liabilities			<u>(106,581)</u>		<u>(109,253)</u>
Total assets less current liabilities			(18,101)		(4,784)
Creditors: amounts falling due after more than one year	4		<u>(17,491)</u>		<u>(33,787)</u>
Deficiency of assets			<u>(35,592)</u>		<u>(38,571)</u>
Capital and reserves					
Called up share capital	5		1		1
Other reserves			1		1
Profit and loss account			<u>(35,594)</u>		<u>(38,573)</u>
Shareholders' funds			<u>(35,592)</u>		<u>(38,571)</u>

The director's statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 4 to 6 form an integral part of these financial statements.

A & J (Maintenance Support) Limited

Abbreviated balance sheet (continued)

**Director's statements required by Sections 475(2) and (3)
for the year ended 31 March 2016**

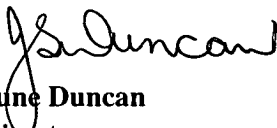
For the year ended 31 March 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies .

These accounts were approved by the director on 30 August 2016, and are signed on his behalf by:



June Duncan
Director

Registration number SC080361

The notes on pages 4 to 6 form an integral part of these financial statements.

A & J (Maintenance Support) Limited

Notes to the abbreviated financial statements for the year ended 31 March 2016

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings	-	Not depreciated
Plant and machinery	-	25% Straight Line
Fixtures, fittings and equipment	-	25% Straight Line
Motor vehicles	-	20% Straight Line
Scaffolding	-	7.5% on a reducing balance basis and 5% of cost

In order to present a true and fair view in the financial statements no depreciation has been provided for in respect of Land and Buildings.

1.4. Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.5. Investments

Fixed asset investments are stated at cost less provision for permanent diminution in value.

1.6. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

1.7. Group accounts

The company is entitled to the exemption under Section 398 of the Companies Act 2006 from the obligation to prepare group accounts.

A & J (Maintenance Support) Limited

Notes to the abbreviated financial statements for the year ended 31 March 2016

..... continued

2. Fixed assets	Tangible fixed assets £	Investments £	Total £
Cost			
At 1 April 2015	999,558	2	999,560
Additions	4,456	-	4,456
Disposals	(32,525)	-	(32,525)
At 31 March 2016	971,489	2	971,491
Depreciation and			
At 1 April 2015	895,091	-	895,091
On disposals	(32,525)	-	(32,525)
Charge for year	20,445	-	20,445
At 31 March 2016	883,011	-	883,011
Net book values			
At 31 March 2016	88,478	2	88,480
At 31 March 2015	104,467	2	104,469

2.1. Investment details	2016 £	2015 £
Subsidiary undertaking	2	2

Holdings of 20% or more

The company holds 20% or more of the share capital of the following companies:

Company	Country of registration or incorporation	Nature of business	Shares held Class	%
Subsidiary undertaking				
Links Building & Development	Scotland	Property development	Ordinary	100%

The aggregate amount of capital and reserves and the results of these undertakings for the last relevant financial year were as follows:

	Capital and reserves £	Profit for the year £
Links Building & Development	270,629	84,980

A & J (Maintenance Support) Limited

Notes to the abbreviated financial statements for the year ended 31 March 2016

..... continued

3. Creditors: amounts falling due within one year	2016 £	2015 £
Creditors include the following:		
Secured creditors	-	44,416

4. Creditors: amounts falling due after more than one year	2016 £	2015 £
Creditors include the following:		
Secured creditors	-	33,787

The company has given security for £17,491 (2015 - £33,787) of these debts. The security is in the form of a floating charge over the assets and undertakings of the company, standard security over the premises at 11/13 Panmure Street, Broughty ferry, 5 Esplanade, Broughty Ferry, Cross Street Broughty Ferry. A Cross guarantee from the subsidiary company Links Building and Development Co. Limited.

5. Share capital	2016 £	2015 £
Authorised		
100 Ordinary shares of £1 each	100	100
Allotted, called up and fully paid		
1 Ordinary shares of £1 each	1	1
Equity Shares		
1 Ordinary shares of £1 each	1	1

6. Going concern

The company's balance sheet shows a deficiency of assets, however, the accounts have been prepared on the going concern basis due to the continued support of the director and the company's bankers.