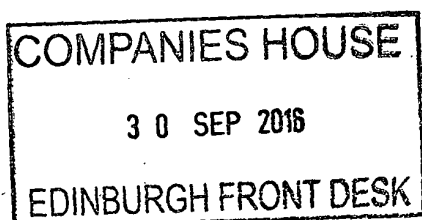


Registration number SC100586

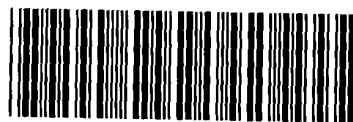
AMA Construction (Edinburgh) Limited

Abbreviated accounts

for the year ended 31 December 2015



FRIDAY



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SCT 30/09/2016 #511  
COMPANIES HOUSE

# **AMA Construction (Edinburgh) Limited**

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**AMA Construction (Edinburgh) Limited**

**Report to the Board of Directors on the preparation  
of unaudited statutory accounts of AMA Construction (Edinburgh) Limited  
for the year ended 31 December 2015**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of AMA Construction (Edinburgh) Limited for the year ended 31 December 2015 which comprise the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member of the Association of Chartered Certified Accountants , we are subject to its ethical and other professional requirements which are detailed at [www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html](http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html).

This report is made solely to the company's Board of Directors in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the accounts of AMA Construction (Edinburgh) Limited and state those matters that we have agreed to state to the company's Board of Directors, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants . To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than AMA Construction (Edinburgh) Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that AMA Construction (Edinburgh) Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of AMA Construction (Edinburgh) Limited. You consider that AMA Construction (Edinburgh) Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of AMA Construction (Edinburgh) Limited. 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 statutory accounts.



**McDonald Gordon & Co. Ltd**  
**Chartered Certified Accountants**  
**29 York Place**  
**Edinburgh**

30 September 2016

**AMA Construction (Edinburgh) Limited**

**Abbreviated balance sheet  
as at 31 December 2015**

|                                                       |       | 31/12/15           |                | 31/12/14           |                |
|-------------------------------------------------------|-------|--------------------|----------------|--------------------|----------------|
|                                                       | Notes | £                  | £              | £                  | £              |
| <b>Fixed assets</b>                                   |       |                    |                |                    |                |
| Tangible assets                                       | 2     |                    | 2,829          |                    | 3,539          |
| Investments                                           | 2     |                    | 2              |                    | 2              |
|                                                       |       |                    | <u>2,831</u>   |                    | <u>3,541</u>   |
| <b>Current assets</b>                                 |       |                    |                |                    |                |
| Stocks                                                |       | 112,419            |                | 45,376             |                |
| Debtors                                               |       | 3,578,426          |                | 3,186,163          |                |
| Cash at bank and in hand                              |       | 19,919             |                | 736,445            |                |
|                                                       |       | <u>3,710,764</u>   |                | <u>3,967,984</u>   |                |
| <b>Creditors: amounts falling due within one year</b> |       | <u>(3,039,637)</u> |                | <u>(3,394,906)</u> |                |
| <b>Net current assets</b>                             |       |                    | <u>671,127</u> |                    | <u>573,078</u> |
| <b>Total assets less current liabilities</b>          |       |                    | 673,958        |                    | 576,619        |
| <b>Provisions for liabilities</b>                     |       |                    | <u>(566)</u>   |                    | <u>(708)</u>   |
| <b>Net assets</b>                                     |       |                    | <u>673,392</u> |                    | <u>575,911</u> |
| <b>Capital and reserves</b>                           |       |                    |                |                    |                |
| Called up share capital                               | 3     |                    | 100            |                    | 100            |
| Profit and loss account                               |       |                    | <u>673,292</u> |                    | <u>575,811</u> |
| <b>Shareholders' funds</b>                            |       |                    | <u>673,392</u> |                    | <u>575,911</u> |

The directors' 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.**

**AMA Construction (Edinburgh) Limited**

**Abbreviated balance sheet (continued)**

**Directors' statements required by Sections 475(2) and (3)  
for the year ended 31 December 2015**

For the year ended 31 December 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' 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 directors acknowledge their 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 directors on 29 September 2016, and are signed on their behalf by:

  
M. Afshar  
Director

Registration number SC100586

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

## **AMA Construction (Edinburgh) Limited**

### **Notes to the abbreviated financial statements for the year ended 31 December 2015**

#### **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 January 2015).

##### **1.2. Turnover**

Turnover represents the total invoice value, excluding value added tax, of sales made during the year. Whilst the company seeks to achieve a uniform margin on all contracting income, the company values contracting income derived from connected companies at fluctuating rates pertaining to individual sites.

##### **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:

|                                     |                                                                   |
|-------------------------------------|-------------------------------------------------------------------|
| Fixtures, fittings<br>and equipment | - 20% on the reducing annual balance in equal monthly instalments |
|-------------------------------------|-------------------------------------------------------------------|

##### **1.4. Investments**

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

##### **1.5. Stock and work in progress**

Work in progress is valued at the lower of cost and net realisable value.

##### **1.6. Long term contracts**

Amounts recoverable on long term contracts, which are included in debtors are stated at the net sales value of the work done after provisions for contingencies and anticipated future losses on contracts, less amounts received as progress payments on account. Excess progress payments are included in creditors as payments received on account.

##### **1.7. Pensions**

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

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.

# **AMA Construction (Edinburgh) Limited**

## **Notes to the abbreviated financial statements for the year ended 31 December 2015**

..... continued

### **1.8. Deferred taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions:

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

### **1.9. Group accounts**

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

### **2. Fixed assets**

|                         | <b>Tangible<br/>fixed<br/>assets</b> | <b>Investments</b> | <b>Total</b> |
|-------------------------|--------------------------------------|--------------------|--------------|
|                         | <b>£</b>                             | <b>£</b>           | <b>£</b>     |
| <b>Cost</b>             |                                      |                    |              |
| At 1 January 2015       | 33,492                               | 2                  | 33,494       |
| At 31 December 2015     | 33,492                               | 2                  | 33,494       |
| <b>Depreciation and</b> |                                      |                    |              |
| At 1 January 2015       | 29,953                               | -                  | 29,953       |
| Charge for year         | 710                                  | -                  | 710          |
| At 31 December 2015     | 30,663                               | -                  | 30,663       |
| <b>Net book values</b>  |                                      |                    |              |
| At 31 December 2015     | 2,829                                | 2                  | 2,831        |
| At 31 December 2014     | 3,539                                | 2                  | 3,541        |

### **2.1. Investment details**

|                        | <b>31/12/15</b> | <b>31/12/14</b> |
|------------------------|-----------------|-----------------|
|                        | <b>£</b>        | <b>£</b>        |
| Subsidiary undertaking | 2               | 2               |

# **AMA Construction (Edinburgh) Limited**

## **Notes to the abbreviated financial statements for the year ended 31 December 2015**

..... continued

### **Holdings of 20% or more**

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

| <b>Company</b>                       | <b>Country of<br/>registration<br/>or incorporation</b> | <b>Nature of<br/>business</b> | <b>Shares held<br/>Class</b> | <b>%</b> |
|--------------------------------------|---------------------------------------------------------|-------------------------------|------------------------------|----------|
| <b>Subsidiary undertaking</b>        |                                                         |                               |                              |          |
| Edinburgh Facility<br>Management Ltd | Scotland                                                | Plant hire                    | Ordinary                     | 100%     |

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

|                                      | <b>Capital and reserves</b> | <b>Profit for the year</b> |
|--------------------------------------|-----------------------------|----------------------------|
|                                      | <b>£</b>                    | <b>£</b>                   |
| Edinburgh Facility<br>Management Ltd | 37,737                      | 9,005                      |

### **3. Share capital**

#### **Allotted, called up and fully paid**

100 Ordinary shares of £1 each

|                 |                 |
|-----------------|-----------------|
| <b>31/12/15</b> | <b>31/12/14</b> |
| <b>£</b>        | <b>£</b>        |

|       |       |
|-------|-------|
| 100   | 100   |
| ===== | ===== |

#### **Equity Shares**

100 Ordinary shares of £1 each

|       |       |
|-------|-------|
| 100   | 100   |
| ===== | ===== |