

Registration number SC100586

AMA Construction (Edinburgh) Limited

Abbreviated accounts

for the period ended 31 December 2013

WEDNESDAY



S3NVP5FU

SCT

31/12/2014

#90

COMPANIES HOUSE

AMA Construction (Edinburgh) Limited

Contents

	Page
Accountants' report	1
Abbreviated balance sheet	2 - 3
Notes to the financial statements	4 - 7

AMA Construction (Edinburgh) Limited

**Report to the Board of Directors on the preparation
of unaudited statutory accounts of AMA Construction (Edinburgh) Limited
for the period ended 31 December 2013**

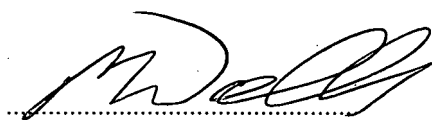
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of AMA Construction (Edinburgh) Limited for the period ended 31 December 2013 which comprise the Balance Sheet and the related notes from the company's accounting records and from 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.

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 as detailed at . 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 period.

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 December 2014

AMA Construction (Edinburgh) Limited

**Abbreviated balance sheet
as at 31 December 2013**

	Notes	31/12/13		31/10/12	
		£	£	£	£
Fixed assets					
Tangible assets	2		4,427		5,746
Investments	2		2		2
			<u>4,429</u>		<u>5,748</u>
Current assets					
Stocks		-		69,911	
Debtors		4,171,560		1,492,626	
Cash at bank and in hand		523,049		-	
		<u>4,694,609</u>		<u>1,562,537</u>	
Creditors: amounts falling due within one year	3	(4,195,603)		(1,150,415)	
Net current assets			<u>499,006</u>		<u>412,122</u>
Total assets less current liabilities			503,435		417,870
Provisions for liabilities			<u>(886)</u>		<u>(1,150)</u>
Net assets			<u>502,549</u>		<u>416,720</u>
Capital and reserves					
Called up share capital	4		100		100
Profit and loss account			502,449		416,620
Shareholders' funds			<u>502,549</u>		<u>416,720</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 7 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 period ended 31 December 2013**

For the period ended 31 December 2013 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 period 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 30 December 2014, and are signed on their behalf by:

A.B. Afshar
Director



Registration number SC100586

The notes on pages 4 to 7 form an integral part of these financial statements.

AMA Construction (Edinburgh) Limited

Notes to the abbreviated financial statements for the period ended 31 December 2013

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. 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 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

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. Deferred taxation

AMA Construction (Edinburgh) Limited

Notes to the abbreviated financial statements for the period ended 31 December 2013

..... continued

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.

1.8. 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	Tangible fixed assets £	Investments £	Total £
Cost			
At 1 November 2012	33,492	2	33,494
At 31 December 2013	33,492	2	33,494
Depreciation and			
At 1 November 2012	27,746	-	27,746
Charge for period	1,319	-	1,319
At 31 December 2013	29,065	-	29,065
Net book values			
At 31 December 2013	4,427	2	4,429
At 31 October 2012	5,746	2	5,748

2.1. Investment details	31/12/13 £	31/10/12 £
Subsidiary undertaking	2	2

AMA Construction (Edinburgh) Limited

Notes to the abbreviated financial statements for the period ended 31 December 2013

..... continued

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				
Edinburgh Facility	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:

	Capital and reserves £	Profit for the year £
Edinburgh Facility	36,354	(31,906)

3.	Creditors: amounts falling due within one year	31/12/13 £	31/10/12 £
-----------	---	-----------------------	-----------------------

Creditors include the following:

Secured creditors	-	219,747
-------------------	---	---------

4.	Share capital	31/12/13 £	31/10/12 £
-----------	----------------------	-----------------------	-----------------------

Allotted, called up and fully paid

100 Ordinary shares of 1 each	100	100
-------------------------------	-----	-----

Equity Shares

100 Ordinary shares of 1 each	100	100
-------------------------------	-----	-----

AMA Construction (Edinburgh) Limited

**Notes to the abbreviated financial statements
for the period ended 31 December 2013**

..... continued

5. Transactions with directors

Advances to directors

The following directors had interest free loans during the period. The movements on these loans are as follows:

	Amount owing		Maximum in period £
	31/12/13 £	31/10/12 £	
A.B. Afshar	-	99,505	99,505

At 31 December 2013 the amount owed to AB Afshar by the company was £3,495.