

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020  
FOR  
A & M INVESTMENTS (ABERDEEN) LIMITED**

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for the Year Ended 31 March 2020**

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**A & M INVESTMENTS (ABERDEEN) LIMITED**

**COMPANY INFORMATION**  
**for the Year Ended 31 March 2020**

**DIRECTOR:** A J Still

**REGISTERED OFFICE:** Commerce House  
South Street  
Elgin  
Morayshire  
IV3 1JE

**REGISTERED NUMBER:** SC184227 (Scotland)

**ACCOUNTANTS:** Acumen Accountants and Advisors Limited  
Bankhead Drive  
City South Office Park  
Portlethen  
Aberdeenshire  
AB12 4XX

**A & M INVESTMENTS (ABERDEEN) LIMITED (REGISTERED NUMBER: SC184227)****BALANCE SHEET****31 March 2020**

	Notes	2020 £	£	2019 £	£
<b>FIXED ASSETS</b>					
Investment property	4		1,600,000		1,700,000
<b>CURRENT ASSETS</b>					
Debtors	5	318,501		298,881	
Cash at bank and in hand		<u>48,413</u>		<u>25,786</u>	
		366,914		324,667	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>69,139</u>		<u>120,325</u>	
<b>NET CURRENT ASSETS</b>			<u>297,775</u>		<u>204,342</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			1,897,775		1,904,342
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		(490,354)		(526,543)
<b>PROVISIONS FOR LIABILITIES</b>	8		-		(6,028)
<b>NET ASSETS</b>			<u>1,407,421</u>		<u>1,371,771</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			10,100		10,100
Revaluation reserve	9		539,711		723,344
Fair value reserve	9		-		(149,080)
Retained earnings	9		<u>857,610</u>		<u>787,407</u>
			<u>1,407,421</u>		<u>1,371,771</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2020 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 22 March 2021 and were signed by:

A J Still - Director

**NOTES TO THE FINANCIAL STATEMENTS  
for the Year Ended 31 March 2020**

**1. STATUTORY INFORMATION**

A & M Investments (Aberdeen) Limited is a private company, limited by shares, registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2019 - NIL).

**4. INVESTMENT PROPERTY**

	Total £
<b>FAIR VALUE</b>	
At 1 April 2019	1,700,000
Disposals	(100,000)
At 31 March 2020	<u>1,600,000</u>
<b>NET BOOK VALUE</b>	
At 31 March 2020	<u>1,600,000</u>
At 31 March 2019	<u>1,700,000</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2020**

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020	2019
	£	£
Other debtors	<u>318,501</u>	<u>298,881</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020	2019
	£	£
Trade creditors	3,000	3,001
Taxation and social security	17,092	19,685
Other creditors	<u>49,047</u>	<u>97,639</u>
	<u>69,139</u>	<u>120,325</u>

**7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2020	2019
	£	£
Bank loans	<u>490,354</u>	<u>526,543</u>

**8. PROVISIONS FOR LIABILITIES**

	2020	2019
	£	£
Deferred tax	<u>-</u>	<u>6,028</u>
		Deferred tax
		£
Balance at 1 April 2019		6,028
Provided during year		<u>(6,028)</u>
Balance at 31 March 2020		<u>-</u>

**9. RESERVES**

	Retained earnings	Revaluation reserve	Fair value reserve	Totals
	£	£	£	£
At 1 April 2019	787,407	723,344	(149,080)	1,361,671
Profit for the year	75,650			75,650
Dividends	(40,000)			(40,000)
Profit and loss revaluation	<u>34,553</u>	<u>(183,633)</u>	<u>149,080</u>	<u>-</u>
At 31 March 2020	<u>857,610</u>	<u>539,711</u>	<u>-</u>	<u>1,397,321</u>

**10. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 31 March 2020 and 31 March 2019:

	2020	2019
	£	£
<b>A J Still</b>		
Balance outstanding at start of year	(52,608)	(52,000)
Amounts advanced	50,000	-
Amounts repaid	(4,534)	(608)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>(7,142)</u>	<u>(52,608)</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2020**

**11. ULTIMATE CONTROLLING PARTY**

The controlling party is A J Still.

**A & M INVESTMENTS (ABERDEEN) LIMITED**

**REPORT OF THE ACCOUNTANTS TO THE DIRECTOR OF  
A & M INVESTMENTS (ABERDEEN) LIMITED**

**The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.**

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 31 March 2020 set out on pages nil to nil and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Acumen Accountants and Advisors Limited  
Bankhead Drive  
City South Office Park  
Portlethen  
Aberdeenshire  
AB12 4XX

22 March 2021



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.