

**UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021
FOR
A & M INVESTMENTS (ABERDEEN) LIMITED**

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for the Year Ended 31 March 2021**

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A & M INVESTMENTS (ABERDEEN) LIMITED

COMPANY INFORMATION
for the Year Ended 31 March 2021

DIRECTOR: A J Still

REGISTERED OFFICE: Lynedoch Park
Pitcairngreen
Perth
PH1 3LY

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 2021

	Notes	2021 £	£	2020 £	£
FIXED ASSETS					
Tangible assets	4		841		-
Investment property	5		<u>1,600,000</u>		<u>1,600,000</u>
			1,600,841		1,600,000
CURRENT ASSETS					
Debtors	6	294,394		318,501	
Cash at bank and in hand		<u>80,370</u>		<u>48,413</u>	
		374,764		366,914	
CREDITORS					
Amounts falling due within one year	7	<u>560,012</u>		<u>69,139</u>	
NET CURRENT (LIABILITIES)/ASSETS			<u>(185,248)</u>		<u>297,775</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			1,415,593		1,897,775
CREDITORS					
Amounts falling due after more than one year	8		-		(490,354)
PROVISIONS FOR LIABILITIES	9		<u>(160)</u>		<u>-</u>
NET ASSETS			<u>1,415,433</u>		<u>1,407,421</u>
CAPITAL AND RESERVES					
Called up share capital			10,100		10,100
Revaluation reserve	10		539,711		539,711
Retained earnings	10		<u>865,622</u>		<u>857,610</u>
			<u>1,415,433</u>		<u>1,407,421</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 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 20 December 2021 and were signed by:

A J Still - Director

**NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2021**

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.

Tangible fixed assets

Tangible fixed assets are stated at cost or valuation, net of depreciation and any provision for impairment. Depreciation is provided on all tangible fixed assets, other than investment property and freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset on a [straight-line, reducing balance] basis over its expected useful life, as follows:

Computer Equipment - 4 years straight line.

Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.

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 (2020 - NIL).

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2021

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc
	£
COST	
Additions	1,007
At 31 March 2021	<u>1,007</u>
DEPRECIATION	
Charge for year	166
At 31 March 2021	<u>166</u>
NET BOOK VALUE	
At 31 March 2021	<u><u>841</u></u>

5. INVESTMENT PROPERTY

	Total
	£
FAIR VALUE	
At 1 April 2020	
and 31 March 2021	<u>1,600,000</u>
NET BOOK VALUE	
At 31 March 2021	<u>1,600,000</u>
At 31 March 2020	<u><u>1,600,000</u></u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other debtors	<u>294,394</u>	<u>318,501</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Bank loans and overdrafts	470,073	-
Trade creditors	3,001	3,000
Taxation and social security	19,655	17,092
Other creditors	<u>67,283</u>	<u>49,047</u>
	<u><u>560,012</u></u>	<u><u>69,139</u></u>

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	2020
	£	£
Bank loans	<u>-</u>	<u>490,354</u>

9. PROVISIONS FOR LIABILITIES

	2021	2020
	£	£
Deferred tax	<u>160</u>	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2021

9. PROVISIONS FOR LIABILITIES - continued

	Deferred tax £
Charge to Income Statement during year	160
Balance at 31 March 2021	<u>160</u>

10. RESERVES

	Retained earnings £	Revaluation reserve £	Totals £
At 1 April 2020	857,610	539,711	1,397,321
Profit for the year	68,012		68,012
Dividends	<u>(60,000)</u>		<u>(60,000)</u>
At 31 March 2021	<u>865,622</u>	<u>539,711</u>	<u>1,405,333</u>

11. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 31 March 2021 and 31 March 2020:

	2021 £	2020 £
A J Still		
Balance outstanding at start of year	(7,142)	(52,608)
Amounts advanced	10,000	50,000
Amounts repaid	(1,585)	(4,534)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>1,273</u>	<u>(7,142)</u>

12. 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 2021 set out on pages three to seven 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

20 December 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.