

**Abbreviated Unaudited Accounts**  
**for the Year Ended 31 December 2013**  
**for**  
**A & J Investments (Scotland) Ltd.**

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for the Year Ended 31 December 2013**

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**A & J Investments (Scotland) Ltd.**

**Company Information  
for the Year Ended 31 December 2013**

**DIRECTORS:**

A Gardiner  
Mrs J M Gardiner

**SECRETARY:**

Mrs J M Gardiner

**REGISTERED OFFICE:**

Ruach  
Inverugie  
Peterhead  
Aberdeenshire  
AB42 3DE

**REGISTERED NUMBER:**

SC260180 (Scotland)

**ACCOUNTANTS:**

SBP  
Accountants  
Glebefield House  
21 Links Terrace  
Peterhead  
Aberdeenshire  
AB42 2XA

**A & J Investments (Scotland) Ltd. (Registered number: SC260180)**

**Abbreviated Balance Sheet  
31 December 2013**

	Notes	31.12.13 £	£	31.12.12 £	£
<b>FIXED ASSETS</b>					
Tangible assets	2		<b>11,116</b>		15,617
Investment property	3		<b>5,653,510</b>		5,692,898
			<b>5,664,626</b>		5,708,515
<b>CURRENT ASSETS</b>					
Debtors		<b>15,816</b>		16,500	
Cash at bank		<b>71,020</b>		142,007	
		<b>86,836</b>		158,507	
<b>CREDITORS</b>					
Amounts falling due within one year	4	<b>95,327</b>		104,757	
<b>NET CURRENT (LIABILITIES)/ASSETS</b>			<b>(8,491)</b>		53,750
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>5,656,135</b>		5,762,265
<b>CREDITORS</b>					
Amounts falling due after more than one year	4		<b>3,043,069</b>		3,156,474
<b>NET ASSETS</b>			<b>2,613,066</b>		2,605,791
<b>CAPITAL AND RESERVES</b>					
Called up share capital	5		<b>2</b>		2
Revaluation reserve			<b>2,084,898</b>		2,111,136
Profit and loss account			<b>528,166</b>		494,653
<b>SHAREHOLDERS' FUNDS</b>			<b>2,613,066</b>		2,605,791

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2013 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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.
- (b)

The notes form part of these abbreviated accounts

**A & J Investments (Scotland) Ltd. (Registered number: SC260180)**

**Abbreviated Balance Sheet - continued**  
**31 December 2013**

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

The financial statements were approved by the Board of Directors on 7 March 2014 and were signed on its behalf by:

A Gardiner - Director

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts  
for the Year Ended 31 December 2013**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain assets and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

**Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in market value is transferred to a revaluation reserve.

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

**2. TANGIBLE FIXED ASSETS**

	<b>Total £</b>
<b>COST</b>	
At 1 January 2013	
and 31 December 2013	<u>67,794</u>
<b>DEPRECIATION</b>	
At 1 January 2013	52,177
Charge for year	<u>4,501</u>
At 31 December 2013	<u>56,678</u>
<b>NET BOOK VALUE</b>	
At 31 December 2013	<u>11,116</u>
At 31 December 2012	<u>15,617</u>

Notes to the Abbreviated Accounts - continued  
for the Year Ended 31 December 2013

3. INVESTMENT PROPERTY

	Total £
<b>COST OR VALUATION</b>	
At 1 January 2013	5,692,898
Additions	32,612
Disposals	(72,000)
At 31 December 2013	<u>5,653,510</u>
<b>NET BOOK VALUE</b>	
At 31 December 2013	<u>5,653,510</u>
At 31 December 2012	<u>5,692,898</u>

4. CREDITORS

Creditors include an amount of £ 3,100,012 (31.12.12 - £ 3,210,115 ) for which security has been given.

They also include the following debts falling due in more than five years:

	31.12.13 £	31.12.12 £
Repayable otherwise than by instalments	<u>2,805,869</u>	<u>2,916,631</u>

5. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.12.13 £	31.12.12 £
2	Ordinary	£1	<u>2</u>	<u>2</u>

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.