

**Abbreviated Unaudited Accounts
for the Year Ended 31 December 2015
for
A & J Investments (Scotland) Ltd.**

**Contents of the Abbreviated Accounts
for the Year Ended 31 December 2015**

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	4

A & J Investments (Scotland) Ltd.

**Company Information
for the Year Ended 31 December 2015**

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

Abbreviated Balance Sheet
31 December 2015

	Notes	31.12.15 £	£	31.12.14 £	£
FIXED ASSETS					
Tangible assets	2		17,878		17,693
Investment property	3		<u>5,353,659</u>		<u>5,653,510</u>
			5,371,537		5,671,203
CURRENT ASSETS					
Debtors		50,839		29,819	
Cash at bank		<u>197,462</u>		<u>70,094</u>	
		248,301		99,913	
CREDITORS					
Amounts falling due within one year	4	<u>135,704</u>		<u>116,454</u>	
NET CURRENT ASSETS/(LIABILITIES)			<u>112,597</u>		<u>(16,541)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			5,484,134		5,654,662
CREDITORS					
Amounts falling due after more than one year	4		<u>2,688,019</u>		<u>2,989,405</u>
NET ASSETS			<u>2,796,115</u>		<u>2,665,257</u>
CAPITAL AND RESERVES					
Called up share capital	5		2		2
Revaluation reserve			1,962,284		2,084,898
Profit and loss account			<u>833,829</u>		<u>580,357</u>
SHAREHOLDERS' FUNDS			<u>2,796,115</u>		<u>2,665,257</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2015 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)

Abbreviated Balance Sheet - continued
31 December 2015

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 4 March 2016 and were signed on its behalf by:

A Gardiner - Director

**Notes to the Abbreviated Accounts
for the Year Ended 31 December 2015**

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 January 2015).

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

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

	Total £
COST	
At 1 January 2015	70,370
Additions	5,647
At 31 December 2015	<u>76,017</u>
DEPRECIATION	
At 1 January 2015	52,677
Charge for year	5,462
At 31 December 2015	<u>58,139</u>
NET BOOK VALUE	
At 31 December 2015	<u>17,878</u>
At 31 December 2014	<u>17,693</u>

Notes to the Abbreviated Accounts - continued
for the Year Ended 31 December 2015

3. INVESTMENT PROPERTY

	Total £
COST OR VALUATION	
At 1 January 2015	5,653,510
Disposals	<u>(299,851)</u>
At 31 December 2015	<u>5,353,659</u>
NET BOOK VALUE	
At 31 December 2015	<u>5,353,659</u>
At 31 December 2014	<u>5,653,510</u>

4. CREDITORS

Creditors include an amount of £ 2,742,720 (31.12.14 - £ 3,043,249) for which security has been given.

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

	31.12.15 £	31.12.14 £
Repayable otherwise than by instalments	<u>2,448,345</u>	<u>2,747,649</u>

5. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.12.15 £	31.12.14 £
2	Ordinary	£1	<u>2</u>	<u>2</u>

6. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

Included in debtors at 31 December 2015 was an amount due of £1,176 (£17,470 at 31 December 2014) from A & J Business Services Ltd. This company is controlled by the directors of A & J Investments (Scotland) Ltd.

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.