

**REGISTERED NUMBER: SC295819 (Scotland)**

**Unaudited Financial Statements**  
**for the Year Ended 31 December 2018**  
**for**  
**A & J Business Services Ltd.**

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for the Year Ended 31 December 2018**

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**A & J Business Services Ltd.**  
**Company Information**  
**for the Year Ended 31 December 2018**

**DIRECTORS:** A Gardiner  
Mrs J M Gardiner

**SECRETARY:** Mrs J M Gardiner

**REGISTERED OFFICE:** Ruach  
Inverugie  
Peterhead  
Aberdeenshire  
AB42 3DE

**REGISTERED NUMBER:** SC295819 (Scotland)

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

**Balance Sheet**  
**31 December 2018**

	Notes	31.12.18 £	£	31.12.17 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		2,673		13,138
Investments	5		<u>15,000</u>		<u>15,000</u>
			17,673		28,138
<b>CURRENT ASSETS</b>					
Debtors	6	8,070		13,753	
Investments	7	311		311	
Cash at bank		<u>20,002</u>		<u>22,997</u>	
		28,383		37,061	
<b>CREDITORS</b>					
Amounts falling due within one year	8	<u>8,164</u>		<u>5,846</u>	
<b>NET CURRENT ASSETS</b>			<u>20,219</u>		<u>31,215</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>37,892</u>		<u>59,353</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			2		2
Retained earnings			<u>37,890</u>		<u>59,351</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>37,892</u>		<u>59,353</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2018 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 financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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

The financial statements were approved by the Board of Directors on 29 March 2019 and were signed on its behalf by:

A Gardiner - Director

**Notes to the Financial Statements  
for the Year Ended 31 December 2018**

**1. STATUTORY INFORMATION**

A & J Business Services Ltd. 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.

**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**

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

Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 33% on cost

**Debtors and creditors receivable/payable within one year**

Debtors and creditors with no stated interest rate and receivable and payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative costs.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2017 - 1).

**4. TANGIBLE FIXED ASSETS**

	<b>Fixtures and fittings £</b>	<b>Motor vehicles £</b>	<b>Computer equipment £</b>	<b>Totals £</b>
<b>COST</b>				
At 1 January 2018	2,152	14,000	3,385	19,537
Additions	948	-	-	948
Disposals	-	(14,000)	-	(14,000)
At 31 December 2018	<u>3,100</u>	<u>-</u>	<u>3,385</u>	<u>6,485</u>
<b>DEPRECIATION</b>				
At 1 January 2018	611	3,500	2,288	6,399
Charge for year	373	-	540	913
Eliminated on disposal	-	(3,500)	-	(3,500)
At 31 December 2018	<u>984</u>	<u>-</u>	<u>2,828</u>	<u>3,812</u>
<b>NET BOOK VALUE</b>				
At 31 December 2018	<u>2,116</u>	<u>-</u>	<u>557</u>	<u>2,673</u>
At 31 December 2017	<u>1,541</u>	<u>10,500</u>	<u>1,097</u>	<u>13,138</u>

Tangible fixed assets are included at cost less depreciation and impairment. The residual value is reassessed at the end of each accounting period.

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2018

5. **FIXED ASSET INVESTMENTS**

	<b>Other investments £</b>
<b>COST</b>	
At 1 January 2018	
and 31 December 2018	<u>15,000</u>
<b>NET BOOK VALUE</b>	
At 31 December 2018	<u>15,000</u>
At 31 December 2017	<u>15,000</u>

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

	<b>31.12.18</b>	<b>31.12.17</b>
	<b>£</b>	<b>£</b>
Trade debtors	-	1,050
Other debtors	<u>8,070</u>	<u>12,703</u>
	<u>8,070</u>	<u>13,753</u>

7. **CURRENT ASSET INVESTMENTS**

	<b>31.12.18</b>	<b>31.12.17</b>
	<b>£</b>	<b>£</b>
Financial Assets	<u>311</u>	<u>311</u>

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

	<b>31.12.18</b>	<b>31.12.17</b>
	<b>£</b>	<b>£</b>
Taxation and social security	235	-
Other creditors	<u>7,929</u>	<u>5,846</u>
	<u>8,164</u>	<u>5,846</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.