

COMPANIES HOUSE

Registration number Sc 308145

A & J CONSULTANTS LIMITED

Unaudited Abbreviated Accounts
for the Year Ended 30 September 2008

A M Scott & Co , Chartered Accountants
151 KIRKINTILLOCH ROAD,
BISHOPBRIGGS,
GLASGOW
G64 2LS

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COMPANIES HOUSE

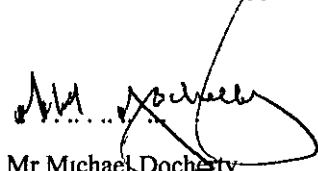
A & J CONSULTANTS LIMITED
Abbreviated Balance Sheet as at 30 September 2008

		30 September 2008		30 September 2007	
	Note	£	£	£	£
Fixed assets					
Tangible assets	2		834		1,667
Current assets					
Debtors		12,496			
Cash at bank and in hand		36,226		5,631	
		<u>48,722</u>		<u>5,631</u>	
Creditors: Amounts falling due within one year		<u>(15,573)</u>		<u>(4,191)</u>	
Net current assets			<u>33,149</u>		<u>1,440</u>
Total assets less current liabilities			33,983		3,107
Provisions for liabilities			<u>30</u>		<u>(85)</u>
Net assets			<u>34,013</u>		<u>3,022</u>
Capital and reserves					
Called up share capital	3		4		4
Profit and loss reserve			<u>34,009</u>		<u>3,018</u>
Shareholders' funds			<u>34,013</u>		<u>3,022</u>

For the financial year ended 30 September 2008, the company was entitled to exemption from audit under section 249A(1) of the Companies Act 1985, and no notice has been deposited under section 249B(2) requesting an audit. The director acknowledges his responsibilities for ensuring that the company keeps accounting records which comply with section 221 of the Act and preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the year and of its profit or loss for the financial year in accordance with the requirements of section 226 and which otherwise comply with the Companies Act 1985, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

These accounts were approved by the Director on 7 November 2008



Mr Michael Docherty
Director

The notes on pages 2 to 3 form an integral part of these financial statements

A & J CONSULTANTS LIMITED

Notes to the abbreviated accounts for the Year Ended 30 September 2008

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007)

Cash flow statement

The accounts do not include a cash flow statement because the company, as a small reporting entity, is exempt from the requirements to prepare such a statement

Turnover

Turnover represents the invoiced value of sale of services, net of value added tax

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows

Office and computer equipment 33% straight line basis

Deferred taxation

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by FRSSE

Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date

2 Fixed assets

	Tangible assets £
Cost	
As at 1 October 2007 and 30 September 2008	<u>2,500</u>
Depreciation	
As at 1 October 2007	833
Charge for the year	<u>833</u>
As at 30 September 2008	<u>1,666</u>
Net book value	
As at 30 September 2008	<u>834</u>
As at 30 September 2007	<u>1,667</u>

A & J CONSULTANTS LIMITED

Notes to the abbreviated accounts for the Year Ended 30 September 2008

continued

3 Share capital

	30 September 2008 £	30 September 2007 £
Authorised		
Equity		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>
Allotted, called up and fully paid		
Equity		
4 Ordinary shares of £1 each	<u>4</u>	<u>4</u>