

abbreviated copy

Registration number: SC308145

A & J CONSULTANTS LIMITED

Unaudited Abbreviated Accounts
for the Year Ended 30 September 2012

A M Scott & Co., Chartered Accountants
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GLASGOW
G64 2LS

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COMPANIES HOUSE

A & J CONSULTANTS LIMITED**(Registration number: SC308145)****Abbreviated Balance Sheet at 30 September 2012**

	Note	2012 £	2011 £
Fixed assets			
Tangible fixed assets		<u>374</u>	<u>1</u>
Current assets			
Debtors	3	13,684	1,025
Cash at bank and in hand		<u>57,397</u>	<u>74,801</u>
		71,081	75,826
Creditors: Amounts falling due within one year		<u>(2,708)</u>	<u>(648)</u>
Net current assets		<u>68,373</u>	<u>75,178</u>
Total assets less current liabilities		68,747	75,179
Provisions for liabilities		<u>(75)</u>	<u>-</u>
Net assets		<u>68,672</u>	<u>75,179</u>
Capital and reserves			
Called up share capital	4	4	4
Profit and loss account		<u>68,668</u>	<u>75,175</u>
Shareholders' funds		<u>68,672</u>	<u>75,179</u>

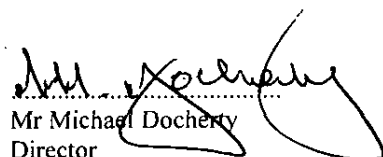
For the year ending 30 September 2012 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the director on 11 December 2012


Mr Michael Docherty
Director

A & J CONSULTANTS LIMITED

Notes to the Abbreviated Accounts for the Year Ended 30 September 2012

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 April 2008).

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of services to customers.

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:

Asset class	Depreciation method and rate
Office equipment	33% p.a. straight line basis

Deferred tax

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 the 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.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

A & J CONSULTANTS LIMITED

Notes to the Abbreviated Accounts for the Year Ended 30 September 2012

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2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 October 2011	2,500	2,500
Additions	559	559
At 30 September 2012	3,059	3,059
Depreciation		
At 1 October 2011	2,499	2,499
Charge for the year	186	186
At 30 September 2012	2,685	2,685
Net book value		
At 30 September 2012	374	374
At 30 September 2011	1	1

3 Debtors

Debtors includes £6,000 (2011 - £nil) receivable after more than one year.

4 Share capital

Allotted, called up and fully paid shares

	2012		2011	
	No.	£	No.	£
Ordinary shares of £1 each	4	4	4	4

A & J CONSULTANTS LIMITED

Notes to the Abbreviated Accounts for the Year Ended 30 September 2012

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5 Related party transactions

Director's advances and credits

	2012 Advance/ Credit £	2012 Repaid £	2011 Advance/ Credit £	2011 Repaid £
Mr Michael Docherty				
Interest free advance	<u>4,306</u>	<u>-</u>	<u>-</u>	<u>-</u>