

**A AND J STORES LTD  
ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2014**

OnTax Accountants

170 Appin Cr  
Dunfermline  
Fife  
KY12 7TX

**A and J Stores Ltd**  
**Company No. SC310576**  
**Abbreviated Balance Sheet 31 March 2014**

		2014	2013
	Notes	£	£
<b>FIXED ASSETS</b>			
Tangible assets	2	99,325	103,650
		99,325	103,650
<b>CURRENT ASSETS</b>			
Stocks		11,787	11,046
Debtors		9,110	7,462
Cash at bank and in hand		13,182	12,927
		34,079	31,435
<b>Creditors: Amounts Falling Due Within One Year</b>		(16,723)	(14,314)
<b>NET CURRENT ASSETS (LIABILITIES)</b>		17,356	17,121
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		116,681	120,771
<b>Creditors: Amounts Falling After More Than One Year</b>	3	(107,384)	(118,246)
<b>NET ASSETS</b>		9,297	2,525
<b>CAPITAL AND RESERVES</b>			
Called up share capital	4	200	200
Profit and Loss account		9,097	2,325
<b>SHAREHOLDERS' FUNDS</b>		9,297	2,525

**A and J Stores Ltd**  
**Company No. SC310576**  
**Abbreviated Balance Sheet (continued) 31 March 2014**

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For the year ending 31 March 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' responsibilities:**

- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2008).

On behalf of the board

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**Mr Jonathan Russell**

**24/04/2014**

**A and J Stores Ltd**  
**Notes to the Abbreviated Accounts**  
**For The Year Ended 31 March 2014**

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**1 . Accounting Policies**

**1.1 . Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**1.2 . Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

**1.3 . Tangible Fixed Assets and Depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	0%
Plant & Machinery	25%

**1.4 . Stocks and Work in Progress**

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

**2 . Tangible Assets**

	<b>Total</b>
<b>Cost</b>	<b>£</b>
As at: 1 April 2013	112,300
As at: 31 March 2014	112,300
<b>Depreciation</b>	
As at: 1 April 2013	8,650
Provided during the period	4,325
As at: 31 March 2014	12,975
<b>Net Book Value</b>	
As at: 31 March 2014	99,325
As at: 1 April 2013	103,650

**3 . Creditors: Amounts Falling After More Than One Year**

	<b>2014</b>	<b>2013</b>
	<b>£</b>	<b>£</b>
Bank loans	107,384	118,246

**A and J Stores Ltd**  
**Notes to the Abbreviated Accounts (continued)**  
**For The Year Ended 31 March 2014**

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**4 . Share Capital**

	<b>Value</b>	<b>Number</b>	<b>2014</b>	<b>2013</b>
	<b>£</b>		<b>£</b>	<b>£</b>
<b>Allotted, called up and fully paid:</b>				
Ordinary shares	1,000	200	200	200
		<u>          </u>	<u>          </u>	<u>          </u>

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