

Report of the Directors and  
Unaudited Financial Statements for the Year Ended 31 August 2018  
for  
A & J Law Group Ltd

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A & J Law Group Ltd

Contents of the Financial Statements  
for the Year Ended 31 August 2018

	Page
Company Information	1
Report of the Directors	2
Income Statement	3
Balance Sheet	4
Notes to the Financial Statements	6
Chartered Certified Accountants' Report	8
Detailed Profit and Loss Account	9

A & J Law Group Ltd

Company Information  
for the Year Ended 31 August 2018

**DIRECTORS:**

Mr A Law  
Mr J J Law

**REGISTERED OFFICE:**

2 Argyle Street  
Stonehouse  
Lanarkshire  
ML9 3LL

**REGISTERED NUMBER:**

SC419946 (Scotland)

**ACCOUNTANTS:**

ICW Accountancy Ltd  
15 St Leonard Street  
Lanark  
Lanarkshire  
ML11 7AB

A & J Law Group Ltd

Report of the Directors  
for the Year Ended 31 August 2018

The directors present their report with the financial statements of the company for the year ended 31 August 2018.

**DIRECTORS**

The directors shown below have held office during the whole of the period from 1 September 2017 to the date of this report.

Mr A Law  
Mr J J Law

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

**ON BEHALF OF THE BOARD:**

A handwritten signature in black ink, appearing to read 'A Law', with a stylized flourish at the end.

Mr A Law - Director

31 December 2018

A & J Law Group Ltd

Income Statement  
for the Year Ended 31 August 2018

	Notes	31.8.18 £	31.8.17 £
<b>TURNOVER</b>		-	-
Administrative expenses		160,845	143,579
		<u>(160,845)</u>	<u>(143,579)</u>
Other operating income		156,730	141,604
<b>OPERATING LOSS</b>		<u>(4,115)</u>	<u>(1,975)</u>
Income from shares in group undertakings		60,000	40,000
<b>PROFIT BEFORE TAXATION</b>		<u>55,885</u>	<u>38,025</u>
Tax on profit		-	-
<b>PROFIT FOR THE FINANCIAL YEAR</b>		<u><u>55,885</u></u>	<u><u>38,025</u></u>

The notes form part of these financial statements

A & J Law Group Ltd (Registered number: SC419946)

Balance Sheet

31 August 2018

	Notes	31.8.18 £	£	31.8.17 £	£
<b>FIXED ASSETS</b>					
Investments	4		200		200
<b>CURRENT ASSETS</b>					
Debtors	5	63,922		47,893	
Cash at bank		5,767		8,044	
		<u>69,689</u>		<u>55,937</u>	
<b>CREDITORS</b>					
Amounts falling due within one year	6	57,185		49,318	
		<u>57,185</u>		<u>49,318</u>	
<b>NET CURRENT ASSETS</b>			<u>12,504</u>		<u>6,619</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>12,704</u>		<u>6,819</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			102		102
Retained earnings			12,602		6,717
			<u>12,704</u>		<u>6,819</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>12,704</u>		<u>6,819</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 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
- (b) 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.

The notes form part of these financial statements

A & J Law Group Ltd (Registered number: SC419946)

Balance Sheet - continued

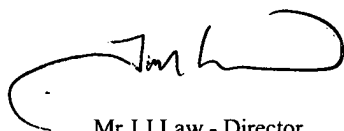
31 August 2018

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 31 December 2018 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Alan Law', written in a cursive style.

Mr A Law - Director

A handwritten signature in black ink, appearing to read 'Tom Law', written in a cursive style with a large loop at the end.

Mr J J Law - Director

The notes form part of these financial statements

A & J Law Group Ltd

Notes to the Financial Statements  
for the Year Ended 31 August 2018

1. **STATUTORY INFORMATION**

A & J Law Group 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 the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Preparation of consolidated financial statements**

The financial statements contain information about A & J Law Group Ltd as an individual company, the full consolidated accounts are available on request. These include the two subsidiary companies - A & J Law (Mobility Matters) Ltd and J & A Law (The Waterpoint) Ltd.

**Related party exemption**

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

**Investments in subsidiaries**

Investments in subsidiary undertakings are recognised at cost.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 7 (2017 - 8).

4. **FIXED ASSET INVESTMENTS**

	Shares in group undertakings £
<b>COST</b>	
At 1 September 2017 and 31 August 2018	200
<b>NET BOOK VALUE</b>	
At 31 August 2018	200
At 31 August 2017	200

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

	31.8.18 £	31.8.17 £
Other debtors	63,922	47,893



A & J Law Group Ltd

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

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

	31.8.18	31.8.17
	£	£
Trade creditors	239	54
Taxation and social security	13,018	11,242
Other creditors	43,928	38,022
	<u>57,185</u>	<u>49,318</u>

7. **DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 31 August 2018 and 31 August 2017:

	31.8.18	31.8.17
	£	£
<b>Mr A Law</b>		
Balance outstanding at start of year	2	-
Amounts advanced	-	2
Amounts repaid	-	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>2</u>	<u>2</u>

The company advance a loan of £2 to the Director, Mr Allan Law, this will be repaid within the year. No interest has been accrued.

8. **ULTIMATE CONTROLLING PARTY**

The company was under the control of Mr A Law & Mr J Law throughout the current period. Mr A Law & Mr J Law jointly hold the company's issued ordinary share capital.

Chartered Certified Accountants' Report to the Board of Directors  
on the Unaudited Financial Statements of  
A & J Law Group Ltd

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of A & J Law Group Ltd for the year ended 31 August 2018 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/rulebook>.

This report is made solely to the Board of Directors of A & J Law Group Ltd, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of A & J Law Group Ltd and state those matters that we have agreed to state to the Board of Directors of A & J Law Group Ltd, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that A & J Law Group Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of A & J Law Group Ltd. You consider that A & J Law Group Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of A & J Law Group Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

*ICW Accountancy Ltd*  
ICW Accountancy Ltd  
15 St Leonard Street  
Lanark  
Lanarkshire  
ML11 7AB

Date: 31/12/2018

A & J Law Group Ltd

Detailed Profit and Loss Account  
for the Year Ended 31 August 2018

	31.8.18		31.8.17	
	£	£	£	£
<b>Income</b>		-		-
<b>Other income</b>				
Management charges	156,730		141,604	
Shares in group undertakings	60,000		40,000	
		216,730		181,604
		216,730		181,604
<b>Expenditure</b>				
Directors' salaries	24,960		24,960	
Directors' social security	1,085		1,206	
Directors' pension contributions	-		31	
Directors' pensions paid	131		-	
Wages	90,677		92,610	
Social security	4,349		4,455	
Pensions	13,677		832	
Insurance	5,118		1,055	
Travelling	6,787		6,134	
Sundry expenses	1		90	
Accountancy	1,569		1,538	
Professional fees	3,240		3,240	
Bookkeeping fees	8,767		7,034	
		160,361		143,185
		56,369		38,419
<b>Finance costs</b>				
Bank charges		484		394
<b>NET PROFIT</b>		55,885		38,025

This page does not form part of the statutory financial statements