

REGISTERED NUMBER: SC419984 (Scotland)

Abbreviated Unaudited Accounts  
for the Period 21 March 2012 to 31 August 2013  
for  
J & A Law (The Waterpoint) Ltd

WEDNESDAY



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18/12/2013

COMPANIES HOUSE

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for the Period 21 March 2012 to 31 August 2013

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J & A Law (The Waterpoint) Ltd

Company Information  
for the Period 21 March 2012 to 31 August 2013

**DIRECTORS:**

Mr A Law  
Mr J Law

**SECRETARY:**

Mrs A Jamieson

**REGISTERED OFFICE:**

2 Argyle Street  
Stonehouse  
Lanarkshire  
ML9 3LL

**REGISTERED NUMBER:**

SC419984 (Scotland)

**ACCOUNTANTS:**

ICW Accountancy Ltd  
9 Westport  
Lanark  
Lanarkshire  
ML11 9HD

Abbreviated Balance Sheet  
31 August 2013

	Notes	£
<b>CURRENT ASSETS</b>		
Stocks		4,850
Debtors		23,791
Cash at bank		29,569
		<hr/> 58,210
<b>CREDITORS</b>		
Amounts falling due within one year		57,410
		<hr/>
<b>NET CURRENT ASSETS</b>		800
		<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		800
		<hr/> <hr/>
<b>CAPITAL AND RESERVES</b>		
Called up share capital	2	100
Profit and loss account		700
		<hr/>
<b>SHAREHOLDERS' FUNDS</b>		800
		<hr/> <hr/>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 August 2013.

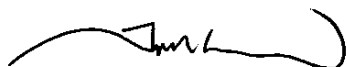
The members have not required the company to obtain an audit of its financial statements for the period ended 31 August 2013 in accordance with Section 476 of the Companies Act 2006.

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 abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 18 December 2013 and were signed on its behalf by:



Mr J Law - Director

The notes form part of these abbreviated accounts

1. **ACCOUNTING POLICIES**

**Accounting convention**

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

**Preparation of consolidated financial statements**

The financial statements contain information about J & A Law (The Waterpoint) Ltd as an individual company. The company is exempt under Section 400 of the companies Act 2006 from the requirements to prepare consolidated financial statements as its subsidiary undertakings are included by full consolidation in the consolidated financial statements of its parent, A & J Law Group Ltd, a company registered in Scotland.

**Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

2. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	£
100	Ordinary Shares	£1	<u>100</u>

100 Ordinary Shares shares of £1 were issued during the period for cash of £100.

3. **RELATED PARTY DISCLOSURES**

**Mr A Law**  
(Director)

There are no specific repayment terms and no interest is due on the balance. At the balance sheet date the amount due to Mr A Law was £4,717.

During the year the business paid a rent of £3,719 to Mr A Laws' self-invested personal pension, this was carried out on normal commercial terms.

**Mr J Law**  
(Director)

There are no specific repayment terms and no interest is due on the balance. At the balance sheet date the amount due to Mr J Law was £572.

**3. RELATED PARTY DISCLOSURES - continued**

**A & J Law Group Ltd -SC419946**  
(Parent company)

During the year a dividend of £8,000 was paid to A & J Law Group Ltd.

There are no specific repayment terms and no interest is due on the balance. At the balance sheet date the amount due to A & J Law Group Ltd was £38,143.

**A & J Law (Mobility Matters) Ltd - SC419982**  
(Subsidiary of parent company)

There are no specific repayment terms and no interest is due on the balance. At the balance sheet date the amount due to A & J Law (Mobility Matters) Ltd was £2,534.

**Mrs A Jamieson**  
(Company secretary)

Mrs A Jamieson has a sole trader business as a bookkeeper, from whom the company bought services to the value of £5000 on normal commercial terms.

**4. ULTIMATE CONTROLLING PARTY**

The controlling party is A & J Law Group Ltd - A company registered in Scotland - SC419946.

The ultimate controlling party is Mr J Law.

A & J Law Group Ltd own 100% ordinary share capital.