

Registration number SC080361



A & J (Maintenance Support) Limited

Abbreviated accounts

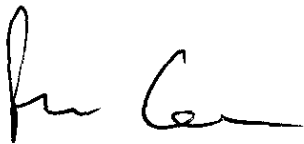
for the year ended 31 March 2004



A & J (Maintenance Support) Limited

**Accountants' report on the unaudited financial statements to the directors of
A & J (Maintenance Support) Limited**

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 March 2004 set out on pages 2 to 7 and you consider that the company is exempt from an audit. In accordance with your instructions we have compiled these unaudited financial statements, in order to assist you to fulfil your statutory responsibilities, from the accounting records and information supplied to us.



**Findlay & Company
Chartered Accountants
11 Dudhope Terrace
Dundee**

Date: 30 July 2004

A & J (Maintenance Support) Limited

Abbreviated balance sheet as at 31 March 2004

		2004		2003	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		284,482		325,986
Investments	2		2		2
			<u>284,484</u>		<u>325,988</u>
Current assets					
Stocks		3,000		3,000	
Debtors		435,598		431,737	
Cash at bank and in hand		22,678		21,296	
		<u>461,276</u>		<u>456,033</u>	
Creditors: amounts falling due within one year	3	<u>(153,581)</u>		<u>(218,949)</u>	
Net current assets			<u>307,695</u>		<u>237,084</u>
Total assets less current liabilities			592,179		563,072
Creditors: amounts falling due after more than one year	4		(23,784)		(18,729)
Provisions for liabilities and charges			<u>(20,665)</u>		<u>-</u>
Net assets			<u>547,730</u>		<u>544,343</u>
Capital and reserves					
Called up share capital	5		2		2
Profit and loss account			547,728		544,341
Shareholders' funds			<u>547,730</u>		<u>544,343</u>

The directors' statements required by Section 249B(4) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 4 to 7 form an integral part of these financial statements.

A & J (Maintenance Support) Limited

Abbreviated balance sheet (continued)

**Directors' statements required by Section 249B(4)
for the year ended 31 March 2004**

In approving these abbreviated accounts as directors of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 249A(1) of the Companies Act 1985 ;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 249B(2) requesting that an audit be conducted for the year ended 31 March 2004 and

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps accounting records which comply with Section 221, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 226 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

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

The abbreviated accounts were approved by the Board on 30 July 2004 and signed on its behalf by

Albert Duncan
Director



The notes on pages 4 to 7 form an integral part of these financial statements.

A & J (Maintenance Support) Limited

Notes to the abbreviated financial statements for the year ended 31 March 2004

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings	-	
Plant and machinery	-	20% Straight Line
Fixtures, fittings and equipment	-	20% Straight Line
Motor vehicles	-	25% Straight Line
Scaffolding	-	7.5% on a reducing balance basis and 5% of gross

1.4. Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.5. Investments

Fixed asset investments are stated at cost less provision for diminution in value.

1.6. Stock and work in progress

Work in progress is valued at the lower of cost and net realisable value.

1.7. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.

A & J (Maintenance Support) Limited

**Notes to the abbreviated financial statements
for the year ended 31 March 2004**

..... continued

1.8. Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold;

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable;

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

1.9. Group accounts

The company is entitled to the exemption under Section 248 of the Companies Act 1985 from the obligation to prepare group accounts.

A & J (Maintenance Support) Limited

Notes to the abbreviated financial statements for the year ended 31 March 2004

..... continued

2. Fixed assets	Tangible fixed assets £	Investments £	Total £
Cost			
At 1 April 2003	876,897	2	876,899
Additions	49,484	-	49,484
Disposals	(18,114)	-	(18,114)
At 31 March 2004	908,267	2	908,269
Depreciation and			
At 1 April 2003	550,911	-	550,911
On disposals	(16,754)	-	(16,754)
Charge for year	89,628	-	89,628
At 31 March 2004	623,785	-	623,785
Net book values			
At 31 March 2004	284,482	2	284,484
At 31 March 2003	325,986	2	325,988

2.1. Investment details

	2004 £	2003 £
Subsidiary undertaking	2	2

Holdings of 20% or more

The company holds 20% or more of the share capital of the following companies:

Company	Country of registration or incorporation	Nature of business	Shares held Class	%
Subsidiary undertaking				
Links Building & Development Ltd	Scotland	Property development	Ordinary	100%

The aggregate amount of capital and reserves and the results of these undertakings for the last relevant financial year were as follows:

	Capital and reserves £	Profit for the year £
Links Building & Development Ltd	4,306	3,038

A & J (Maintenance Support) Limited

**Notes to the abbreviated financial statements
for the year ended 31 March 2004**

..... continued

3. Creditors: amounts falling due within one year	2004	2003
	£	£

Creditors include the following:

Secured creditors	55,052	100,889
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4. Creditors: amounts falling due after more than one year	2004	2003
	£	£

Creditors include the following:

Secured creditors	23,784	18,729
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5. Share capital	2004	2003
	£	£

Authorised

100 Ordinary shares of £1 each	100	100
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Allotted, called up and fully paid

2 Ordinary shares of £1 each	2	2
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6. Transactions with directors

The following directors had interest free loans during the year. The movements on these loans are as follows:

	Amount owing 2004	2003	Maximum in year
	£	£	£
Albert Duncan	-	740	740