

Registration number SC080361



A & J (Maintenance Support) Limited

Abbreviated accounts

for the year ended 31 March 2012

WEDNESDAY



S104IEDV

SCT

19/12/2012

#611

COMPANIES HOUSE

A & J (Maintenance Support) Limited

Contents

	Page
Accountants' report	1
Abbreviated balance sheet	2 - 3
Notes to the financial statements	4 - 8



A & J (Maintenance Support) Limited

**Chartered Accountants' report to the Director on the
unaudited accounts of A & J (Maintenance Support) Limited**

In accordance with the engagement letter dated 7 July 2008, and in order to assist you to fulfil your duties under the Companies Act 2006, we have prepared the accounts of the company on pages 2 to 8 from the accounting records and information and explanations supplied to us.

This report is made to the company's director in accordance with the terms of our engagement. Our work has been undertaken to enable us to prepare the accounts on behalf of the company's director and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's director for our work or for this report.

We have carried out this engagement in accordance with best practice guidance issued by the Institute of Chartered Accountants of Scotland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the preparation of accounts.

You have acknowledged on the balance sheet for the year ended 31 March 2012 your duty to ensure that the company has kept proper accounting records and to prepare accounts that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the accounts. 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 accounts.



Findlay & Company
Chartered Accountants
11 Dudhope Terrace
Dundee
DD3 6TS

22 November 2012

A & J (Maintenance Support) Limited

**Abbreviated balance sheet
as at 31 March 2012**

		2012		2011	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		121,798		147,670
Investments	2		<u>2</u>		<u>2</u>
			121,800		147,672
Current assets					
Debtors		143,688		167,699	
Cash at bank and in hand		<u>2,145</u>		<u>2,222</u>	
		145,833		169,921	
Creditors: amounts falling due within one year	3	<u>(427,622)</u>		<u>(421,401)</u>	
Net current liabilities			<u>(281,789)</u>		<u>(251,480)</u>
Total assets less current liabilities			(159,989)		(103,808)
Creditors: amounts falling due after more than one year	4		<u>(87,410)</u>		<u>(127,883)</u>
Deficiency of assets			<u>(247,399)</u>		<u>(231,691)</u>
Capital and reserves					
Called up share capital	5		1		1
Other reserves			1		1
Profit and loss account			<u>(247,401)</u>		<u>(231,693)</u>
Shareholders' funds			<u>(247,399)</u>		<u>(231,691)</u>

The director's statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 4 to 8 form an integral part of these financial statements.

A & J (Maintenance Support) Limited

Abbreviated balance sheet (continued)

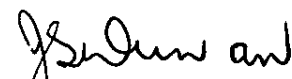
**Director's statements required by Sections 475(2) and (3)
for the year ended 31 March 2012**

In approving these abbreviated accounts as director of the company I hereby confirm:

- (a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ;
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31 March 2012 ; and
- (c) that I acknowledge my responsibilities for:
 - (1) ensuring that the company keeps accounting records which comply with Section 386 ; 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 393 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

The abbreviated accounts were approved by the Board on 22 November 2012 and signed on its behalf by



June Duncan
Director

Registration number SC080361

The notes on pages 4 to 8 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 2012

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 April 2008).

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	-	Not depreciated
Fixtures, fittings and equipment	-	25% Straight Line
Motor vehicles	-	20% Straight Line
Scaffolding	-	7.5% on a reducing balance basis and 5% of cost

In order to present a true and fair view in the financial statements no depreciation has been provided for in respect of Land and Buildings.

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 permanent diminution in value.

1.6. Pensions

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

A & J (Maintenance Support) Limited

**Notes to the abbreviated financial statements
for the year ended 31 March 2012**

..... continued

1.7. 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.

1.8. Group accounts

The company is entitled to the exemption under Section 398 of the Companies Act 2006 from the obligation to prepare group accounts.

A & J (Maintenance Support) Limited

Notes to the abbreviated financial statements for the year ended 31 March 2012

..... continued

2. Fixed assets	Tangible fixed assets £	Investments £	Total £
Cost			
At 1 April 2011	991,074	2	991,076
Additions	16,880	-	16,880
At 31 March 2012	1,007,954	2	1,007,956
Depreciation and			
At 1 April 2011	843,404	-	843,404
Charge for year	42,752	-	42,752
At 31 March 2012	886,156	-	886,156
Net book values			
At 31 March 2012	121,798	2	121,800
At 31 March 2011	147,670	2	147,672

2.1. Investment details	2012 £	2011 £
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	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	282,117	(9,986)

A & J (Maintenance Support) Limited

Notes to the abbreviated financial statements for the year ended 31 March 2012

..... continued

3. Creditors: amounts falling due within one year	2012	2011
	£	£

Creditors include the following:

Secured creditors	133,119	83,719
-------------------	---------	--------

The company has given security for £133,119 (2011 - £83,719) of these debts. The security is in the form of a floating charge over the assets and undertakings of the company, standard security over the premises at 11/13 Panmure Street, Broughty ferry, 5 Esplanade, Broughty Ferry, Cross Street Broughty Ferry and 164/168 St Vincent Street, Broughty Ferry. A Cross guarantee from the subsidiary company Links Building and Development Co. Limited.

4. Creditors: amounts falling due after more than one year	2012	2011
	£	£

Creditors include the following:

Secured creditors	87,410	127,883
-------------------	--------	---------

The company has given security for £87,410 (2011 - £127,883) of these debts. The security is in the form of a floating charge over the assets and undertakings of the company, standard security over the premises at 11/13 Panmure Street, Broughty ferry, 5 Esplanade, Broughty Ferry, Cross Street Broughty Ferry and 164/168 St Vincent Street, Broughty Ferry. A Cross guarantee from the subsidiary company Links Building and Development Co. Limited.

5. Share capital	2012	2011
	£	£
Authorised		
100 Ordinary shares of 1 each	100	100
Allotted, called up and fully paid		
1 Ordinary shares of 1 each	1	1
Equity Shares		
1 Ordinary shares of 1 each	1	1

A & J (Maintenance Support) Limited

**Notes to the abbreviated financial statements
for the year ended 31 March 2012**

..... continued

6. Going concern

The company's balance sheet shows a deficiency of assets, however, the accounts have been prepared on the going concern basis due to the continued support of the director and the company's bankers.