REGISTERED NUMBER: SC419982 (Scotland)

Unaudited Financial Statements for the Year Ended 31 August 2018

for

A & J Law (Mobility Matters) Ltd

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for the Year Ended 31 August 2018

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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:	SC419982 (Scotland)
ACCOUNTANTS:	ICW Accountancy Ltd 15 St Leonard Street Lanark Lanarkshire ML11 7AB

Balance Sheet
31 August 2018

	Notes	31.8.18 £	£	31.8.17 £	£
FIXED ASSETS					
Tangible assets	4		51,298		55,659
CURRENT ASSETS					
Stocks		30,655		24,606	
Debtors	5	149,738		131,524	
Cash at bank and in hand		174,087		208,551	
		354,480		364,681	
CREDITORS					
Amounts falling due within one year	6	43,637		61,968	
NET CURRENT ASSETS			310,843		302,713
TOTAL ASSETS LESS CURRENT LIABILITIES			362,141		358,372
PROVISIONS FOR LIABILITIES			3,219		10,624
NET ASSETS			358,922		347,748
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			358,822		347,648
SHAREHOLDERS' FUNDS			358,922		347,748

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

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Balance Sheet - continued
31 August 2018

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

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

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

Mr A Law - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

A & J Law (Mobility Matters) 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 (Mobility Matters) 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.

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.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Plant & Machinery - 20% reducing balance
Motor Vehicles - 25% reducing balance
Computer equipment - 33.33% reducing balance

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

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

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2. **ACCOUNTING POLICIES - continued**

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments

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

3. **EMPLOYEES AND DIRECTORS**

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

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery	Motor vehicles	Computer equipment	Totals
	£	£	£	£
COST				
At 1 September 2017	53,736	37,044	1,159	91,939
Additions	18,430	-	-	18,430
Disposals	(17,851)	(9,732)	-	(27,583)
At 31 August 2018	54,315	27,312	1,159	82,786
DEPRECIATION				
At 1 September 2017	21,361	14,025	894	36,280
Charge for year	8,670	5,738	265	14,673
Eliminated on disposal	(12,166)	(7,299)	-	(19,465)
At 31 August 2018	17,865	12,464	1,159	31,488
NET BOOK VALUE				
At 31 August 2018	36,450	14,848	-	51,298
At 31 August 2017	32,375	23,019	265	55,659

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

	31.8.18	31.8.17
	£	£
Trade debtors	75,710	66,190
Other debtors	74,028	65,334
	149,738	131,524

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6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.18	31.8.17
	£	£
Trade creditors	26,035	37,601
Taxation and social security	15,279	22,210
Other creditors	2,323	2,157
	43,637	61,968

7. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.8.18	31.8.17
	£	£
Within one year	6,375	3,187

8. RELATED PARTY DISCLOSURES

During the year the business paid a rent of £6,646 (2017: £6,375) to Mr A Law's (Company Director) self invested personal pension, this was carried out on a normal commercial basis.

9. ULTIMATE CONTROLLING PARTY

The controlling party is A & J Law Group Ltd.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.