

Abbreviated Unaudited Accounts for the Year Ended 30 September 2013

for

A & I Coaches Limited

Contents of the Abbreviated Accounts  
for the Year Ended 30 September 2013

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	4

**DIRECTORS:**

D Sedge  
J Leal

**REGISTERED OFFICE:**

Unit 19 Spurryhillock Industrial Estate  
Broomhill Road  
Stonehaven  
AB39 2NH

**REGISTERED NUMBER:**

SC236144 (Scotland)

**ACCOUNTANTS:**

MacDonald Accountancy Services  
12 Allardice Street  
Stonehaven  
Aberdeenshire  
AB39 2BQ

Abbreviated Balance Sheet  
30 September 2013

	Notes	30.9.13 £	£	30.9.12 £	£
<b>FIXED ASSETS</b>					
Intangible assets	2		81,000		90,000
Tangible assets	3		<u>50,644</u>		<u>56,256</u>
			131,644		146,256
<b>CURRENT ASSETS</b>					
Stocks		1,952		1,298	
Debtors		89,078		70,670	
Cash in hand		<u>199</u>		<u>167</u>	
		91,229		72,135	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>100,283</u>		<u>90,799</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(9,054)</u>		<u>(18,664)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			122,590		127,592
<b>CREDITORS</b>					
Amounts falling due after more than one year			<u>31,081</u>		<u>36,389</u>
<b>NET ASSETS</b>			<u>91,509</u>		<u>91,203</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		90,000		90,000
Profit and loss account			<u>1,509</u>		<u>1,203</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>91,509</u>		<u>91,203</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 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 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.
- (b)

A & I Coaches Limited (Registered number: SC236144)

Abbreviated Balance Sheet - continued  
30 September 2013

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 5 February 2014 and were signed on its behalf by:

D Sedge - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts  
for the Year Ended 30 September 2013

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).

**Turnover**

Turnover represents fees invoiced to customers during the year.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of the business is being amortised evenly over its estimated life of 20 years.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on 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.

**Deferred tax**

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

**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 the profit and loss account in the period to which they relate.

2. **INTANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 October 2012	
and 30 September 2013	117,000
<b>AMORTISATION</b>	
At 1 October 2012	27,000
Amortisation for year	9,000
At 30 September 2013	36,000
<b>NET BOOK VALUE</b>	
At 30 September 2013	81,000
At 30 September 2012	90,000

Notes to the Abbreviated Accounts - continued  
for the Year Ended 30 September 2013

3. **TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 October 2012	302,365
Additions	23,600
Disposals	(49,202)
At 30 September 2013	<u>276,763</u>
<b>DEPRECIATION</b>	
At 1 October 2012	246,109
Charge for year	26,483
Eliminated on disposal	(46,473)
At 30 September 2013	<u>226,119</u>
<b>NET BOOK VALUE</b>	
At 30 September 2013	<u>50,644</u>
At 30 September 2012	<u>56,256</u>

4. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	30.9.13 £	30.9.12 £
90,000	Ordinary	£1	<u>90,000</u>	<u>90,000</u>

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.