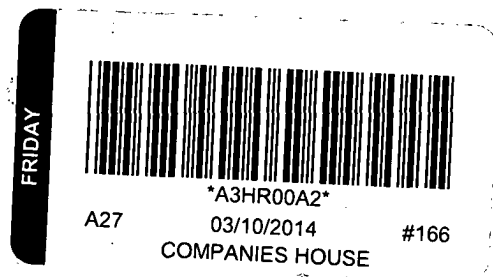


**Abbreviated Unaudited Accounts**  
**for the Year Ended 31 March 2014**  
**for**  
**A & M Investments Limited**



**A & M Investments Limited**  
**Company Information**  
**for the Year Ended 31 March 2014**

**DIRECTORS:**

C J Thomson  
J. H. Riley  
P Urmston

**SECRETARY:**

C J Thomson

**REGISTERED OFFICE:**

8 Winmarleigh Street  
Warrington  
Cheshire  
WA1 1JW

**REGISTERED NUMBER:**

03500154 (England and Wales)

**ACCOUNTANTS:**

Voisey & Co  
Chartered Accountants  
8 Winmarleigh Street  
Warrington  
Cheshire  
WA1 1JW

Abbreviated Balance Sheet  
31 March 2014

	Notes	31.3.14 £	31.3.13 £
<b>FIXED ASSETS</b>			
Investment property	2	2,705,000	2,577,122
<b>CURRENT ASSETS</b>			
Cash at bank		35,265	32,442
<b>CREDITORS</b>			
Amounts falling due within one year	3	661,146	672,642
<b>NET CURRENT LIABILITIES</b>		(625,881)	(640,200)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		2,079,119	1,936,922
<b>CREDITORS</b>			
Amounts falling due after more than one year	3	185,973	270,368
<b>NET ASSETS</b>		1,893,146	1,666,554
<b>CAPITAL AND RESERVES</b>			
Called up share capital	4	500,000	500,000
Revaluation reserve		629,255	-
Profit and loss account		763,891	1,166,554
<b>SHAREHOLDERS' FUNDS</b>		1,893,146	1,666,554

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2014 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- 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.

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 11 September 2014 and were signed on its behalf by:



C J Thomson - Director

The notes form part of these abbreviated accounts

**A & M Investments Limited**

**Notes to the Abbreviated Accounts  
for the Year Ended 31 March 2014**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain assets and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Turnover**

Revenue is measured as the fair value of the consideration received or receivable and represents amounts receivable for goods supplied and services provided including rental income on properties in the normal course of business net of value added tax where applicable.

**Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in market value is transferred to a revaluation reserve.

In accordance with SSAP 19, the investment property portfolio of the company is revalued annually on an open market basis by appropriately qualified external valuers and by the executive directors. Any revaluation surplus or deficit arising is taken to the revaluation reserve except where the deficit is considered to be permanent. Permanent deficits are taken to the profit and loss account. No depreciation or amortisation is provided in respect of freehold or leaseholds of over 50 years held as investment properties. The requirement of the Companies Act 2006 is to depreciate all properties, but that requirement conflicts with the generally accepted accounting principle set out in SSAP 19. The directors believe that, as these properties are not held for consumption but investment, to depreciate them would not give a true and fair view, and that it is necessary to adopt SSAP 19 in order to give a true and fair view. Depreciation is only one of the many factors reflected in the annual valuation, and the amount which might otherwise have been shown cannot be separately identified or quantified.

**Deferred tax**

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

**2. INVESTMENT PROPERTY**

	Total £
<b>COST OR VALUATION</b>	
At 1 April 2013	2,577,122
Revaluations	629,255
Impairments	(501,377)
	2,705,000
At 31 March 2014	2,705,000
<b>NET BOOK VALUE</b>	
At 31 March 2014	2,705,000
At 31 March 2013	2,577,122

**3. CREDITORS**

Creditors include an amount of £264,555 (31.3.13 - £361,101) for which security has been given.

They also include the following debts falling due in more than five years:

	31.3.14 £	31.3.13 £
Repayable by instalments	-	10,402