REGISTERED NUMBER: SC183642 (Scotland)

Unaudited Financial Statements

for the Year Ended 31 March 2017

for

Aberdeen Electrical Services Ltd

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for the year ended 31 March 2017

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Aberdeen Electrical Services Ltd

Company Information
for the year ended 31 March 2017

DIRECTORS:	M Rae C Swift
SECRETARY:	RCC&W
REGISTERED OFFICE:	Unit 6 109 Urquhart Road Aberdeen AB24 5NH
REGISTERED NUMBER:	SC183642 (Scotland)
ACCOUNTANTS:	Grampian Accounting 3 Prospect Place Arnhall Business Park Westhill Aberdeenshire AB32 6SY

Balance Sheet
31 March 2017

	Notes	31.3.17 £	£	31.3.16 £	£
FIXED ASSETS					
Tangible assets	4		**4,791**		6,094
CURRENT ASSETS					
Stocks		**30,012**		59,432	
Debtors	5	**160,766**		212,847	
Cash at bank and in hand		**82,593**		131,945	
		273,371		404,224	
CREDITORS					
Amounts falling due within one year	6	**110,477**		156,365	
NET CURRENT ASSETS			**162,894**		247,859
TOTAL ASSETS LESS CURRENT LIABILITIES			**167,685**		253,953
PROVISIONS FOR LIABILITIES			**771**		990
NET ASSETS			**166,914**		252,963
CAPITAL AND RESERVES					
Called up share capital			**21,000**		21,000
Retained earnings			**145,914**		231,963
SHAREHOLDERS' FUNDS			**166,914**		252,963

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2017 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

continued...

Balance Sheet - continued
31 March 2017

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 21 December 2017 and were signed on its behalf by:

M Rae - Director

Notes to the Financial Statements for the year ended 31 March 2017

1. STATUTORY INFORMATION

Aberdeen Electrical Services 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.

This is the first year in which the financial statements have been prepared in accordance with FRS 102 Section 1A. In previous years the financial statements have been prepared with the Financial Reporting Standards for Smaller Entities ('The FRSSE').

The adoption of FRS 102 Section 1A has not resulted in any changes to the recognition and measurement principles previously adopted.

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 each asset over its estimated useful life.
Plant and machinery etc - 25% on cost

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

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

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.

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.

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2. **ACCOUNTING POLICIES - continued**

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 profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 15 .

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc
	£
COST	
At 1 April 2016	**52,914**
Additions	**299**
At 31 March 2017	**53,213**
DEPRECIATION	
At 1 April 2016	**46,820**
Charge for year	**1,602**
At 31 March 2017	**48,422**
NET BOOK VALUE	
At 31 March 2017	**4,791**
At 31 March 2016	6,094

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

	31.3.17	31.3.16
	£	£
Trade debtors	**159,923**	211,721
Other debtors	**843**	1,126
	160,766	212,847

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.17	31.3.16
	£	£
Trade creditors	**62,468**	103,481
Taxation and social security	**45,315**	50,190
Other creditors	**2,694**	2,694
	110,477	156,365

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.