

REGISTERED NUMBER: SC268321

JS & CJ MOIR LTD.

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

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FOR THE YEAR ENDED 31 MARCH 2017**

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**BALANCE SHEET
31 MARCH 2017**

	Notes	2017 £	2016 £
CURRENT ASSETS			
Debtors	5	21,517	17,553
Cash at bank		<u>1,014</u>	<u>124</u>
		22,531	17,677
CREDITORS			
Amounts falling due within one year	6	<u>17,353</u>	<u>17,240</u>
NET CURRENT ASSETS		5,178	437
TOTAL ASSETS LESS CURRENT LIABILITIES		5,178	437
CAPITAL AND RESERVES			
Called up share capital		100	100
Retained earnings		<u>5,078</u>	<u>337</u>
SHAREHOLDERS' FUNDS		5,178	437

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 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)

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 Profit & Loss Account has not been delivered.

The financial statements were approved by the Board of Directors on 14 December 2017 and were signed on its behalf by:

Mrs C J Moir - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

1. STATUTORY INFORMATION

JS & CJ Moir Ltd. is a private company, limited by shares, registered in Scotland. The company's registered address is Caledonia House, 89 Seaward Street, Glasgow, G41 1HJ.

The presentation currency of the financial statements is Sterling (£).

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. There were no material departures from that standard.

Turnover

Turnover represents amounts invoiced in respect of medical services supplied during the year. The company is not VAT registered. The company's policy is to recognise income when substantively all risks and rewards in connection with the services have been passed to the buyer.

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 - 33.3% on cost

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses.

Taxation

Taxation represents the sum of tax currently payable and deferred tax. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. However, 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 taxation is measured on a non-discounted basis at the tax rates that are expected to apply in the periods in which the timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

With the exception of changes arising on the initial recognition of a business combination, the tax expense is presented either in profit or loss, other comprehensive income or statement of changes in equity depending on the transaction that resulted in the tax expense.

Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors.

Financial instruments

The company only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2016 - 1).

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2017

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 April 2016 and 31 March 2017	<u>1,560</u>
DEPRECIATION	
At 1 April 2016 and 31 March 2017	<u>1,560</u>
NET BOOK VALUE	
At 31 March 2017	<u>-</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Trade debtors	21,277	17,553
Other debtors	<u>240</u>	<u>-</u>
	<u>21,517</u>	<u>17,553</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Taxation and social security	12,586	10,480
Other creditors	<u>4,767</u>	<u>6,760</u>
	<u>17,353</u>	<u>17,240</u>

7. RELATED PARTY DISCLOSURES

Included in creditors is the amount of £1,304 (2016: £1,374) due to the directors. The loan is interest free, unsecured and repayable on demand. During the year, the directors advanced £98,554 (2016: £109,856) to the company and were repaid £98,624 (2016: £114,854).

8. FIRST YEAR ADOPTION

As required in Section 35 of FRS 102, the balances previously reported under the old UK GAAP at the date of transition, 1 April 2015, and the prior year end, 31 March 2016 need to be restated for the changes which have occurred on transition to FRS 102.

No restatement of the Profit and Loss Account or Balance Sheet and no changes to accounting policies have been required on transition.

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.