REGISTERED NUMBER: SC458821 (Scotland)

SIRIUS LEISURE LIMITED

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2017

SIRIUS LEISURE LIMITED (REGISTERED NUMBER: SC458821)

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FOR THE YEAR ENDED 30 SEPTEMBER 2017

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SIRIUS LEISURE LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 30 SEPTEMBER 2017

DIRECTOR:	I Dempster
SECRETARY:	Ms F Brown
REGISTERED OFFICE:	Leadburn Inn Leadburn near Penicuik Midlothian EH46 7BE
REGISTERED NUMBER:	SC458821 (Scotland)
ACCOUNTANTS:	CMC Accountants (GB) Limited 3 Melton Park Redcliff Road Melton East Yorkshire HU14 3RS

SIRIUS LEISURE LIMITED (REGISTERED NUMBER: SC458821)

BALANCE SHEET
30 SEPTEMBER 2017

	Notes	2017 £	£	2016 £	£
FIXED ASSETS					
Tangible assets	4		17,242		21,225
CURRENT ASSETS					
Stocks		13,760		14,447	
Debtors	5	53,173		43,024	
Cash at bank and in hand		8,646		34,369	
		75,579		91,840	
CREDITORS					
Amounts falling due within one year	6	100,214		119,710	
NET CURRENT LIABILITIES			(24,635)		(27,870)
TOTAL ASSETS LESS CURRENT LIABILITIES			(7,393)		(6,645)
CAPITAL AND RESERVES					
Called up share capital			1		1
Retained earnings			(7,394)		(6,646)
SHAREHOLDERS' FUNDS			(7,393)		(6,645)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2017 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 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 director on 2 August 2018 and were signed by:

I Dempster - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Sirius Leisure Limited 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.

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 reducing balance, 20% on reducing balance and 15% 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.

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.

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 33 .

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc
	£
COST	
At 1 October 2016 and 30 September 2017	38,152
DEPRECIATION	
At 1 October 2016	16,927
Charge for year	3,983
At 30 September 2017	20,910
NET BOOK VALUE	
At 30 September 2017	17,242
At 30 September 2016	21,225

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

	2017	2016
	£	£
Trade debtors	37,000	37,000
Other debtors	16,173	6,024
	53,173	43,024

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

	2017	2016
	£	£
Trade creditors	56,839	57,777
Taxation and social security	35,588	27,737
Other creditors	7,787	34,196
	100,214	119,710

7. **ULTIMATE CONTROLLING PARTY**

The company was under the control of Mr I Dempster by virtue of his shareholding.

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.