REGISTERED NUMBER: SC520331

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2018

FOR

SA GROUP SCOTLAND LTD

AMENDED



SA GROUP SCOTLAND LTD (REGISTERED NUMBER: SC520331)

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2018

	Page
Balance Sheet	1
Notes to the Financial Statements	3

SA GROUP SCOTLAND LTD (REGISTERED NUMBER: SC520331)

BALANCE SHEET
30 NOVEMBER 2018

	Notes	2018 £	£	2017 £	£
FIXED ASSETS					
Tangible assets	4		1,048		1,571
CURRENT ASSETS					
Cash at bank		214,870		94,203	
CREDITORS					
Amounts falling due within one year	5	172,440		83,083	
NET CURRENT ASSETS			42,430		11,120
TOTAL ASSETS LESS CURRENT LIABILITIES			43,478		12,691
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			43,378		12,591
			43,478		12,691

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
30 NOVEMBER 2018

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

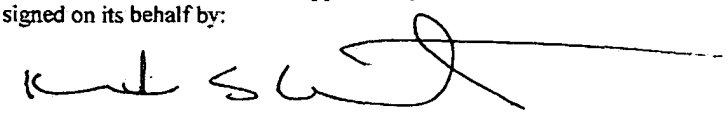
(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(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 financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Profit and Loss Account has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 23 February 2021 and were signed on its behalf by:



Mr K Urquhart - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2018

1. STATUTORY INFORMATION

SA Group Scotland Ltd is a private company, limited by shares, registered in Scotland. The company's registered office address is 36 Speirs Wharf, Glasgow, Scotland, G4 9TG.

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. There were no material departures from that standard. The financial statements have been prepared under the historical cost convention.

Turnover
Turnover comprises the invoiced cost of goods and services sold during the year, excluding value added tax. The company's policy is to recognise a sale when substantively all the risks and rewards in connection with the goods and 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 - 25% on cost

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

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.

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 director considers 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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 4 (2017 - 2).

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4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 December 2017 and 30 November 2018	2,095
DEPRECIATION	
At 1 December 2017	524
Charge for year	523
At 30 November 2018	1,047
NET BOOK VALUE	
At 30 November 2018	1,048
At 30 November 2017	1,571

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Taxation and social security	22,448	7,748
Other creditors	149,992	75,335
	172,440	83,083

6. RELATED PARTY DISCLOSURES

At the balance sheet date, the amount owed to the director was £3,105 (2017: £3,747). This amount is interest free, unsecured and carries no fixed repayment terms.