REGISTERED NUMBER: SC520713 (Scotland)

Unaudited Financial Statements for the Year Ended 30 November 2017

for

SJS Services (Aberdeen) Ltd

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for the Year Ended 30 November 2017

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DIRECTOR:	Mr S J Smith
SECRETARY:	Mrs A J Smith
REGISTERED OFFICE:	33 Farburn Place Dyce Aberdeen AB21 7GP
REGISTERED NUMBER:	SC520713 (Scotland)
ACCOUNTANTS:	Keltic Accounting Limited Offices 1 & 8, Unit 1A Inverurie Business Hub, Burghmuir Circle Blackhall Industrial Estate Inverurie Aberdeenshire AB51 4FS

Balance Sheet
30 November 2017

	Notes	30.11.17 £	£	30.11.16 £	£
FIXED ASSETS					
Tangible assets	5		15,586		21,010
CURRENT ASSETS					
Debtors	6	7,000		1,841	
Cash at bank		5,307		12,883	
		12,307		14,724	
CREDITORS					
Amounts falling due within one year	7	14,232		9,309	
NET CURRENT (LIABILITIES)/ASSETS			(1,925)		5,415
TOTAL ASSETS LESS CURRENT LIABILITIES			13,661		26,425
CREDITORS					
Amounts falling due after more than one year	8		(10,558)		(14,178)
PROVISIONS FOR LIABILITIES			(2,961)		-
NET ASSETS			142		12,247
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			42		12,147
SHAREHOLDERS' FUNDS			142		12,247

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

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 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 notes form part of these financial statements

continued...

Balance Sheet - continued
30 November 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 director on 21 August 2018 and were signed by:

Mr S J Smith - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

SJS Services (Aberdeen) 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. STATEMENT OF COMPLIANCE

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.

3. ACCOUNTING POLICIES

Basis of preparing the financial statements
The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

The presentation currency is sterling.

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.

Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

The gain or loss arising on the disposal of an asset is determined as the difference between the proceeds and the carrying value of the asset and is included in the profit and loss account.

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.

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3. **ACCOUNTING POLICIES - continued**

Financial instruments
Financial instruments are recognised when the company becomes party to the contractual provisions of the instrument.

Basic financial assets

Basic financial assets, which include trade and other debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost.

Financial assets are derecognised when the contractual rights to cash flows from the asset expire or are settled or when the company transfers the risks and rewards of ownership to another entity.

Basic financial liabilities

Basic financial liabilities, which include trade and other creditors and bank loans, are initially recognised at transaction price and are subsequently carried at amortised cost.

Financial liabilities are derecognised when the company's contractual obligations are discharged.

Provisions
Provisions are recognised when the Company has an obligation at the reporting date as a result of a past event which it is probable will result in the transfer of economic benefits and that obligation can be estimated reliably.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount os recognised within interest payable and similar charges.

4. **EMPLOYEES AND DIRECTORS**

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

5. **TANGIBLE FIXED ASSETS**

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 December 2016 and 30 November 2017	20,405	1,367	21,772
DEPRECIATION			
At 1 December 2016	530	232	762
Charge for year	4,969	455	5,424
At 30 November 2017	5,499	687	6,186
NET BOOK VALUE			
At 30 November 2017	14,906	680	15,586
At 30 November 2016	19,875	1,135	21,010

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6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.11.17	30.11.16
	£	£
Trade debtors	-	1,498
Other debtors	7,000	343
	7,000	1,841

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.11.17	30.11.16
	£	£
Hire purchase contracts	3,620	3,620
Trade creditors	-	119
Taxation and social security	10,492	5,330
Other creditors	120	240
	14,232	9,309

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	30.11.17	30.11.16
	£	£
Hire purchase contracts	10,558	14,178

9. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the year ended 30 November 2017 and the period ended 30 November 2016:

	30.11.17	30.11.16
	£	£
Mr S J Smith		
Balance outstanding at start of year	-	-
Amounts advanced	47,258	-
Amounts repaid	(40,258)	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	7,000	-

10. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is Mr S J Smith.

Chartered Accountants' Report to the Director
on the Unaudited Financial Statements of
SJS Services (Aberdeen) Ltd (Registered number: SC520713)

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of SJS Services (Aberdeen) Ltd for the year ended 30 November 2017 which comprise the Income Statement, Balance Sheet, Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of ICAS, we are subject to its ethical and other professional requirements which are detailed at http://www.icas.com/accountspreparationguidance.

This report is made solely to the director of SJS Services (Aberdeen) Ltd in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of SJS Services (Aberdeen) Ltd and state those matters that we have agreed to state to the director of SJS Services (Aberdeen) Ltd in this report in accordance with the requirements of ICAS as detailed at http://www.icas.com/accountspreparationguidance. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that SJS Services (Aberdeen) Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of SJS Services (Aberdeen) Ltd. You consider that SJS Services (Aberdeen) Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of SJS Services (Aberdeen) Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Keltic Accounting Limited
Offices 1 & 8, Unit 1A
Inverurie Business Hub, Burghmuir Circle
Blackhall Industrial Estate
Inverurie
Aberdeenshire
AB51 4FS

Date: .....

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.