

# ROHALLION AVIATION SERVICES LTD

Abridged Accounts

## **Period of accounts**

**Start date:** 01 December 2019

**End date:** 30 November 2020

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Chartered Accountants' report to the board of directors on the preparation of the unaudited statutory accounts of ROHALLION AVIATION SERVICES LTD for the year ended 30 November 2020

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of ROHALLION AVIATION SERVICES LTD for the year ended 30 November 2020 which comprise of the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the 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 the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at [www.icaew.com/en/members/regulations-standards-and-guidance](http://www.icaew.com/en/members/regulations-standards-and-guidance)

This report is made solely to the Board of Directors of ROHALLION AVIATION SERVICES LTD , as a body, in accordance with the terms of our engagement letter dated 18 August 2021. Our work has been undertaken solely to prepare for your approval the accounts of ROHALLION AVIATION SERVICES LTD and state those matters that we have agreed to state to the Board of Directors of ROHALLION AVIATION SERVICES LTD , as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than ROHALLION AVIATION SERVICES LTD and its Board of Directors as a body for our work or for this report. It is your duty to ensure that ROHALLION AVIATION SERVICES LTD has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of ROHALLION AVIATION SERVICES LTD . You consider that ROHALLION AVIATION SERVICES 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 accounts of ROHALLION AVIATION SERVICES 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 accounts

30 November 2020

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Boffix & Co Accountancy Limited  
St Alban Tower  
Wood Street  
London  
EC2V 7AF  
18 August 2021

ROHALLION AVIATION SERVICES LTD  
Statement of Financial Position  
As at 30 November 2020

	Notes	2020 £	2019 £
<b>Current assets</b>			
Debtors: amounts falling due within one year		675	587
Cash at bank and in hand		(5)	14,038
		<b>670</b>	<b>14,625</b>
<b>Creditors: amount falling due within one year</b>		(16,182)	(17,521)
<b>Net current liabilities</b>		<b>(15,512)</b>	<b>(2,896)</b>
<b>Total assets less current liabilities</b>		(15,512)	(2,896)
<b>Net liabilities</b>		<b>(15,512)</b>	<b>(2,896)</b>
<b>Capital and reserves</b>			
Called up share capital	3	100	100
Profit and loss account		(15,612)	(2,996)
<b>Shareholders funds</b>		<b>(15,512)</b>	<b>(2,896)</b>

For the year ended 30 November 2020 the company was entitled to exemption from audit under section 477 of the companies act 2006 relating to small companies.

Director's responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The directors acknowledge their responsibilities for complying with the requirements of the companies act 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved by the director on 18 August 2021 and were signed by:

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Wendy Blair

Director

**ROHALLION AVIATION SERVICES LTD**  
**Notes to the Abridged Financial Statements**  
**For the year ended 30 November 2020**

**General Information**

ROHALLION AVIATION SERVICES LTD is a private company, limited by shares, registered in Scotland, registration number SC549733, registration address 20 Mill House Park, Crieff, Scotland, PH7 4FD

The presentation currency is £ sterling.

**1. Accounting policies**

**Significant accounting policies**

**Statement of compliance**

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**Basis of preparation**

The financial statements have been prepared on the going concern basis and under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

**Going concern basis**

The directors believe that the company is experiencing good levels of sales growth and profitability, and that it is well placed to manage its business risks successfully. Accordingly, they have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

**Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

## Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rate of exchange ruling at the statement of financial position date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All foreign exchange differences are included to the income statement.

## Taxation

Taxation represents the sum of tax currently payable and deferred tax. Tax is recognised in the statement of income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. The company's liability for current tax is calculated using the tax rates and laws that have been enacted or substantively enacted at the reporting date. Current and deferred tax assets and liabilities are not discounted

## Dividends

Proposed dividends are only included as liabilities in the statement of financial position when their payment has been approved by the shareholders prior to the statement of financial position date.

## 2. Average number of employees

Average number of employees during the year was 1 (2019 : 1).

## 3. Share Capital

Allotted, called up and fully paid	2020	2019
	£	£
100 Class A shares of £1.00 each	100	100
	<b>100</b>	<b>100</b>

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.