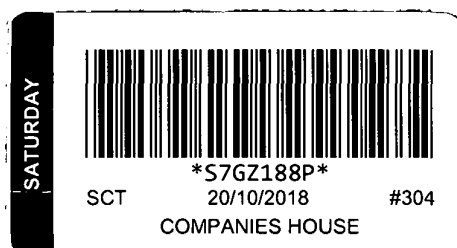


FIRST SHARED SERVICES LIMITED

Company Registration No. SC186520

FINANCIAL STATEMENTS

31 MARCH 2018



First Shared Services Limited

Balance Sheet

At 31 March 2018

	Notes	2018 £	2017 £
Assets employed:			
Current Assets			
Debtors	3	2	2
Financed by:			
Capital and Reserves			
Called up share capital	4	2	2

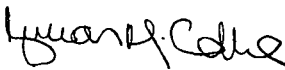
For the year ending 31 March 2018, First Shared Services Limited (the "Company") was entitled to exemption from audit under section 480 of the Companies Act 2006 (the "Act") relating to dormant companies.

The members have not required the Company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting periods and the preparation of accounts.

These accounts have been prepared in accordance with the provision applicable to companies subject to small companies' regime.

These financial statements were approved by the Board of directors on 19 October 2018 and were signed on its behalf by:



.....
Duncan Collie
Director

First Shared Services Limited

Notes to the Financial Statements

1. Principal accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Company's financial statements:

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards.

2. Profit and loss account

During the current and preceding financial year the company did not trade and received no income and incurred no expenditure. Consequently, during those years the Company made neither a profit nor a loss.

3. Debtors

Debtors represent amounts due from the shareholders for calls on issued shares.

Called up share capital

	2018	2017
	£	£
Allotted and fully paid		
Ordinary Shares of £1 each	2	2

4. Related party transactions

The Company is taking advantage of the exemption under FRS 8 not to disclose transactions with group companies that are related parties.

5. Ultimate parent company

The ultimate parent company and ultimate controlling party is FirstGroup plc, which is incorporated in the United Kingdom and registered in Scotland.

Copies of the accounts of FirstGroup plc can be obtained on request from 8th Floor, The Point, 37 North Wharf Road, London, W2 1AF.

The Company's immediate controlling party is FirstGroup Holdings Limited.