Registered number
SC408539

CW Miller Ltd

Unaudited Filleted Accounts

30 September 2017

CW Miller Ltd

Registered number: SC408539

Balance Sheet

as at 30 September 2017

	Notes		2017		2016
			£		£
Fixed assets					
Tangible assets	3		481		904
Current assets					
Debtors	4	2,086		538	
Cash at bank and in hand		2,441		148	
		4,527		686	
Creditors: amounts falling due within one year	5	(13,799)		(10,765)	
Net current liabilities			(9,272)		(10,079)
Total assets less current liabilities			(8,791)		(9,175)
Provisions for liabilities			(91)		(172)
Net liabilities			(8,882)		(9,347)
Capital and reserves					
Called up share capital			100		100
Profit and loss account			(8,982)		(9,447)
Shareholder's funds			(8,882)		(9,347)

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

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.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Chris Miller

Director

Approved by the board on 21 June 2018

CW Miller Ltd

Notes to the Accounts

for the year ended 30 September 2017

1 Accounting policies

Basis of preparation

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).

Turnover - Services

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Computer equipment	33% Straight line
Office equipment	20% Straight line

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period.

Deferred tax

Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted

or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

2 Employees

	2017 Number	2016 Number
Average number of persons employed by the company including paid directors and office holders	2	2

3 Tangible fixed assets

	Equipment £
Cost	
At 1 October 2016	2,936
Additions	399
At 30 September 2017	3,335
Depreciation	
At 1 October 2016	2,032
Charge for the year	822
At 30 September 2017	2,854
Net book value	
At 30 September 2017	481
At 30 September 2016	904

4 Debtors

	2017 £	2016 £
Trade debtors	722	538
Other debtors	1,364	-
	2,086	538

5 Creditors: amounts falling due within one year

	2017 £	2016 £
Corporation tax	11,145	9,035
Other taxes and social security costs	2,654	1,620

Director's current account	-	110
	13,799	10,765

6 Controlling party

The company is controlled by Mr & Mrs Miller by virtue of their combined majority shareholding.

7 Other information

CW Miller Ltd is a private company limited by shares and incorporated in Scotland. Its registered office is:

58 Campbell Street

Greenock

Renfrewshire

PA16 8QP

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.