REGISTERED NUMBER: SC417596 (Scotland)

Unaudited Financial Statements for the Year Ended 31 March 2017

for

D M Legal Services Limited

Contents of the Financial Statements
for the Year Ended 31 March 2017

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4
Chartered Certified Accountants' Report	6

Company Information
for the Year Ended 31 March 2017

DIRECTORS:	D P Dewar C G Murray
SECRETARY:	D P Dewar
REGISTERED OFFICE:	87 High Street Fort William Highland PH33 6DG
REGISTERED NUMBER:	SC417596 (Scotland)
ACCOUNTANTS:	Innes & Partners Limited Chartered Certified Accountants 9 Ardross Street Inverness IV3 5NN
SOLICITORS:	Dewar & Murray, t/a Macarthur Stewart 87 High Street Fort William PH33 6DG

Balance Sheet
31 March 2017

	Notes	2017 £	£	2016 £	£
FIXED ASSETS					
Tangible assets	4		-		733
CURRENT ASSETS					
Debtors	5	2,351		5,913	
Cash at bank		98,627		79,737	
		100,978		85,650	
CREDITORS					
Amounts falling due within one year	6	13,196		14,450	
NET CURRENT ASSETS			87,782		71,200
TOTAL ASSETS LESS CURRENT LIABILITIES			87,782		71,933
PROVISIONS FOR LIABILITIES			-		147
NET ASSETS			87,782		71,786
CAPITAL AND RESERVES					
Called up share capital	7		1,000		1,000
Retained earnings			86,782		70,786
SHAREHOLDERS' FUNDS			87,782		71,786

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2017 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 notes form part of these financial statements

continued...

Balance Sheet - continued
31 March 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 Board of Directors on 29 November 2017 and were signed on its behalf by:

D P Dewar - Director

C G Murray - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

D M Legal Services Limited 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.

The presentation currency of the financial statements is the Pound 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. The financial statements have been prepared under the historical cost convention.

The company transitioned from previously extant UK GAAP to Section 1A "Small Entities" of FRS 102 as at 1 April 2015. The company's transition to FRS 102 did not give rise to any material adjustments.

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.
Computer equipment - 33% on cost

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.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2016 - 2) .

continued...

4. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2016 and 31 March 2017	4,609
DEPRECIATION	
At 1 April 2016	3,876
Charge for year	733
At 31 March 2017	4,609
NET BOOK VALUE	
At 31 March 2017	-
At 31 March 2016	733

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Other debtors	2,351	5,913

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Trade creditors	141	646
Taxation and social security	7,488	7,837
Other creditors	5,567	5,967
	13,196	14,450

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2017 £	2016 £
1,000	ORDINARY	1	1,000	1,000

8. RELATED PARTY DISCLOSURES

Included within other debtors is an amount due from Dewar Murray of £1,476 (2016: £118 due to), a partnership in which D P Dewar and C G Murray are partners.

Included within other debtors is an amount due to Dewar Murray & Webb Limited of £nil (2016: £5,523), a company in which D P Dewar and C G Murray are directors and shareholders.

Included within other creditors are the following amounts owed to the directors:
D P Dewar - £2,000 (2016: £2,000)
C G Murray - £2,000 (2016: £2,000)

During the year the company received fees of £72,000 (2016: 72,000) from Dewar, Murray & Webb Limited, a company in which D P Dewar and C G Murray are directors and shareholders.

Chartered Certified Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
D M Legal Services Limited

The following reproduces the text of the report prepared for the directors 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 Directors 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 D M Legal Services Limited for the year ended 31 March 2017 which comprise the Income Statement, Balance Sheet, 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 Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at http://www.accaglobal.com/rulebook.

This report is made solely to the Board of Directors of D M Legal Services Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of D M Legal Services Limited and state those matters that we have agreed to state to the Board of Directors of D M Legal Services Limited, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/factsheet163. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that D M Legal Services Limited 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 D M Legal Services Limited. You consider that D M Legal Services Limited 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 D M Legal Services Limited. 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.

Innes & Partners Limited
Chartered Certified Accountants
9 Ardross Street
Inverness
IV3 5NN

1 December 2017

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.