REGISTERED NUMBER: SC428005 (Scotland)

Financial Statements

for the Year Ended 31 October 2017

for

Liam Ewing Solicitor Advocate Ltd

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Liam Ewing Solicitor Advocate Ltd

Company Information
for the Year Ended 31 October 2017

DIRECTOR:	L Ewing
REGISTERED OFFICE:	Radleigh House 1 Golf Road Clarkston Glasgow G76 7HU
REGISTERED NUMBER:	SC428005 (Scotland)
ACCOUNTANTS:	O'Haras Chartered Accountants Radleigh House 1 Golf Road Clarkston Glasgow G76 7HU

Balance Sheet
31 October 2017

	Notes	2017 £	£	2016 £	£
FIXED ASSETS					
Property, plant and equipment	4		1,952		3,020
CURRENT ASSETS					
Debtors	5	9,640		59,373	
Cash at bank		57,203		50,099	
		66,843		109,472	
CREDITORS					
Amounts falling due within one year	6	19,347		38,134	
NET CURRENT ASSETS			47,496		71,338
TOTAL ASSETS LESS CURRENT LIABILITIES			49,448		74,358
PROVISIONS FOR LIABILITIES			332		604
NET ASSETS			49,116		73,754
CAPITAL AND RESERVES					
Called up share capital			1		1
Retained earnings			49,115		73,753
SHAREHOLDERS' FUNDS			49,116		73,754

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 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 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 12 March 2018 and were signed by:

L Ewing - Director

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 October 2017

1. STATUTORY INFORMATION

Liam Ewing Solicitor Advocate 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. 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.

First year adoption of Financial Reporting Standard 102 (FRS 102) Section 1A
This is the first year in which the financial statements have been prepared under FRS 102. The date of transition was the 1 November 2015. There are no changes as a result of this transition.

Revenue
Turnover represents the amounts derived from the provision of goods and services, excluding value added tax and trade discounts.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 15% on reducing balance
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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 .

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4. PROPERTY, PLANT AND EQUIPMENT

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 November 2016 and 31 October 2017	4,400	3,368	7,768
DEPRECIATION			
At 1 November 2016	2,103	2,645	4,748
Charge for year	345	723	1,068
At 31 October 2017	2,448	3,368	5,816
NET BOOK VALUE			
At 31 October 2017	1,952	-	1,952
At 31 October 2016	2,297	723	3,020

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Trade debtors	3,294	51,847
Other debtors	6,346	7,526
	9,640	59,373

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Taxation and social security	15,934	35,026
Other creditors	3,413	3,108
	19,347	38,134

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.