Registered Number : SC453765
Scotland

E A SMO LTD

Abbreviated Accounts

Period of accounts

Start date: 01 August 2015

End date: 31 July 2016

E A SMO LTD

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Accountants' Report

For the year ended 31 July 2016

As described in the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 July 2016 and you consider that the company is exempt from an audit under the Companies Act 2006. In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

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Business Wisdom Centre Ltd
Caledonian Suite, Regent Court
70 West Regent Street
Glasgow
G2 2QZ
25 February 2017

E A SMO LTD

Balance Sheet

As at 31 July 2016

	Notes	2016 £	2015 £
Fixed assets			
Tangible fixed assets	2	4,051	23,296
		4,051	**23,296**
Current assets			
Cash at bank and in hand		2,330	711
Creditors: amount falling due within one year		(1,321)	(18,522)
Net current assets		**1,009**	**(17,811)**
Total assets less current liabilities		5,060	5,485
Provisions for liabilities		0	(956)
Net assets		**5,060**	**4,529**
Capital and reserves			
Called up share capital		5,039	4,083
Profit and loss account		21	446
Shareholders funds		**5,060**	**4,529**

For the year ended 31 July 2016 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 accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Signed on behalf of the board of directors

Emad Al Din Smo
Director

Date approved by the board: 25 February 2017

E A SMO LTD

Notes to the Abbreviated Financial Statements

For the year ended 31 July 2016

1. Accounting Policies

Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

Turnover comprises the invoiced value in respect of the medical consultancy services supplied by the company, net of Value Added Tax and trade discounts.

Deferred taxation

Deferred tax is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided and calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis; Straight line method on Equipment on cost 20%, Fixtures and fittings - 10% on cost, while reducing method is used for Motor vehicles at 20%.

Provisions

A provision is recognised when the company has a present obligation as a result of a past event which it is more probable than not will result in an outflow of economic benefits that can be reasonably estimated.

2. Tangible fixed assets

Cost or Valuation	Motor Vehicles	Fixtures and Fittings	Computer Equipment	**Total**
	£	**£**	**£**	**£**
At 01 August 2015	27,001	1,335	6,176	34,512
Additions	-	-	-	-
Disposals	(27,001)	-	-	(27,001)
At 31 July 2016	**-**	**1,335**	**6,176**	**7,511**
Depreciation				
At 01 August 2015	8,695	397	2,124	11,216
Charge for year	2,046	94	845	2,985
On disposals	(10,741)	-	-	(10,741)
At 31 July 2016	**-**	**491**	**2,969**	**3,460**
Net book values				
At 31 July 2016	**-**	**844**	**3,207**	**4,051**
At 01 August 2015	**18,306**	**938**	**4,052**	**23,296**

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.