

**REGISTERED NUMBER: SC564206 (Scotland)**

**ELG LEGAL CONSULTING LTD**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE PERIOD 25 APRIL 2017 TO 30 APRIL 2018**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**for the period 25 April 2017 to 30 April 2018**

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**COMPANY INFORMATION**

for the period 25 April 2017 to 30 April 2018

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**DIRECTOR:**

Mrs E L Grant

**REGISTERED OFFICE:**

Dellfield  
Old Edinburgh Road South  
Inverness  
IV2 6AR

**REGISTERED NUMBER:**

SC564206 (Scotland)

**ACCOUNTANTS:**

MacKenzie Kerr Limited  
Chartered Accountants  
Redwood  
19 Culduthel Road  
Inverness  
IV2 4AA

**BALANCE SHEET**  
**30 April 2018**

	Notes	£	£
<b>FIXED ASSETS</b>			
Tangible assets	4		2,268
<b>CURRENT ASSETS</b>			
Debtors	5	6,139	
Cash at bank		<u>1,689</u>	
		7,828	
<b>CREDITORS</b>			
Amounts falling due within one year	6	<u>9,457</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(1,629)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			639
<b>PROVISIONS FOR LIABILITIES</b>			<u>431</u>
<b>NET ASSETS</b>			<u><u>208</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital			100
Retained earnings			<u>108</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>208</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 April 2018.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 April 2018 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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.
- (b)

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 Profit and Loss Account has not been delivered.

The financial statements were approved by the director on 17 January 2019 and were signed by:

Mrs E L Grant - Director

**NOTES TO THE FINANCIAL STATEMENTS**  
for the period 25 April 2017 to 30 April 2018

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**1. STATUTORY INFORMATION**

ELG Legal Consulting 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 A "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 financial statements are prepared in sterling, which is the functional currency of the entity.

**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.

Fixtures and fittings - 15% reducing balance

Computer Equipment - 33% straight line

Fixed assets are stated at cost, being purchase price, less accumulated depreciation.

**Taxation**

Current tax represents the amount of tax payable or receivable in respect of the taxable profit (or loss) for the current or past reporting periods. It is measured at the amount expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax represents the future tax consequences of transactions and events recognised in the financial statements of current and previous periods. It is recognised in respect of all timing differences, with certain exceptions. Timing differences are differences between taxable profits and total comprehensive income as stated in the financial statements that arise from the inclusion of income and expense in tax assessments in periods different from those in which they are recognised in the financial statements. 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 balance sheet date that are expected to apply to the reversal of timing differences. Deferred tax on revalued, non-depreciable tangible fixed assets and investment properties is measured using the rates and allowances that apply to the sale of the asset."

**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.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
for the period 25 April 2017 to 30 April 2018

**2. ACCOUNTING POLICIES - continued**

**Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the period was NIL.

**4. TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
Additions	3,225
At 30 April 2018	<u>3,225</u>
<b>DEPRECIATION</b>	
Charge for period	957
At 30 April 2018	<u>957</u>
<b>NET BOOK VALUE</b>	
At 30 April 2018	<u><u>2,268</u></u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	£
Trade debtors	5,814
Other debtors	325
	<u>6,139</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	£
Trade creditors	346
Taxation and social security	2,151
Other creditors	6,960
	<u>9,457</u>

**7. COMPARATIVE FIGURES**

As this is the first period of accounts there are no comparative figures.

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.