

Company Registration No. SC453919 (Scotland)

DEVIL'S ADVOCATE LIMITED
UNAUDITED ABBREVIATED FINANCIAL
STATEMENTS
FOR THE YEAR ENDED 31 MAY 2016

COMPANIES HOUSE
28 FEB 2017
EDINBURGH FRONT DESK

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COMPANIES HOUSE

DEVIL'S ADVOCATE LIMITED

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DEVIL'S ADVOCATE LIMITED

ABBREVIATED BALANCE SHEET

AS AT 31 MAY 2016

	Notes	2016 £	£	2015 £	£
Fixed assets					
Tangible assets	2		213,908		241,087
Current assets					
Stocks		23,314		22,080	
Debtors		37,368		38,250	
Cash at bank and in hand		105,050		88,401	
		165,732		148,731	
Creditors: amounts falling due within one year		(275,091)		(190,423)	
Net current liabilities			(109,359)		(41,692)
Total assets less current liabilities			104,549		199,395
Creditors: amounts falling due after more than one year			(56,739)		(101,933)
Provisions for liabilities			(9,409)		(10,584)
			38,401		86,878
Capital and reserves					
Called up share capital	3		100		100
Profit and loss account			38,301		86,778
Shareholders' funds			38,401		86,878

DEVIL'S ADVOCATE LIMITED

ABBREVIATED BALANCE SHEET (CONTINUED)

AS AT 31 MAY 2016

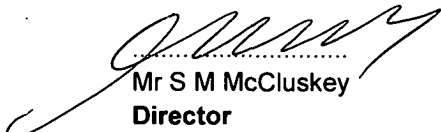
For the financial year ended 31 May 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board for issue on 28/02/17



Mr S M McCluskey
Director

Company Registration No. SC453919

DEVIL'S ADVOCATE LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MAY 2016

1 Accounting policies

1.1 Accounting convention

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

1.2 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land and buildings Leasehold	10% straight line
Plant and machinery	25% straight line
Computer equipment	20% straight line
Fixtures, fittings & equipment	20% straight line

1.4 Stock

Stock is valued at the lower of cost and net realisable value.

1.5 Deferred taxation

Deferred tax is provided in full on timing differences which result in an obligation at the balance sheet date to pay more tax, or right to pay less tax, at a future date, at rates expected to apply when they crystallise based on current tax rates and law. Timing differences arise from inclusion of items of income and expenditure in taxation computations in periods different from those in which they are included in the financial statements. Deferred tax assets are recognised to the extent that it is regarded as more likely than not they will be recovered. Deferred tax assets and liabilities are not discounted.

2 Fixed assets

	Tangible assets £
Cost	
At 1 June 2015	299,984
Additions	16,383
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At 31 May 2016	316,367
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Depreciation	
At 1 June 2015	58,897
Charge for the year	43,562
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At 31 May 2016	102,459
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Net book value	
At 31 May 2016	213,908
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At 31 May 2015	241,087
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DEVIL'S ADVOCATE LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2016

3	Share capital	2016	2015
		£	£
	Allotted, called up and fully paid		
	100 Ordinary shares of £1 each	100	100
		<u> </u>	<u> </u>