

**REGISTERED NUMBER: SC469637 (Scotland)**

**Unaudited Financial Statements for the Year Ended 31 March 2022**

**for**

**Fraser & Co Criminal Defence Ltd**

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for the Year Ended 31 March 2022**

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**Fraser & Co Criminal Defence Ltd**

**Company Information  
for the Year Ended 31 March 2022**

**DIRECTOR:** Glenn Fraser

**REGISTERED OFFICE:** 20 Glenwood Place  
Lenzie  
Glasgow  
G66 4DT

**REGISTERED NUMBER:** SC469637 (Scotland)

**ACCOUNTANTS:** Stevenson & Kyles  
Chartered Accountants  
25 Sandyford Place  
Glasgow  
G3 7NG

**Fraser & Co Criminal Defence Ltd (Registered number: SC469637)**

**Balance Sheet  
31 March 2022**

	Notes	2022 £	£	2021 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		26,708		33,968
<b>CURRENT ASSETS</b>					
Debtors	5	14,963		6,041	
Cash at bank and in hand		<u>16,558</u>		<u>16,160</u>	
		31,521		22,201	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>27,494</u>		<u>32,681</u>	
<b>NET CURRENT ASSETS/(LIABILITIES)</b>			<u>4,027</u>		<u>(10,480)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			30,735		23,488
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		(18,236)		(22,892)
<b>PROVISIONS FOR LIABILITIES</b>	9		<u>(4,294)</u>		<u>(91)</u>
<b>NET ASSETS</b>			<u>8,205</u>		<u>505</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	10		500		500
Retained earnings			<u>7,705</u>		<u>5</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>8,205</u>		<u>505</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 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 notes form part of these financial statements

**Fraser & Co Criminal Defence Ltd (Registered number: SC469637)**

**Balance Sheet - continued**  
**31 March 2022**

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director and authorised for issue on 22 November 2022 and were signed by:

Glenn Fraser - Director

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 31 March 2022**

**1. STATUTORY INFORMATION**

Fraser & Co Criminal Defence 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.

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 Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**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 or, if held under a finance lease, over the lease term, whichever is the shorter.

Fittings and equipment	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on cost

**Financial instruments**

Basic financial instruments, including debtors and creditors with no stated interest rate 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 administrative expenses.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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.

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**2. ACCOUNTING POLICIES - continued**

**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**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

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

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**Grant income**

Where applicable, grants from the government are recognised at their fair value where there is a reasonable assurance that the grant will be received and that the company will comply with all attached conditions. Where the grant income relates to a particular expense item, the grant income is recognised in the profit and loss account over the same period as the expense it is intended to compensate.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 3 (2021 - 3 ).

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

4. TANGIBLE FIXED ASSETS

	Fittings and equipment £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2021	5,600	29,290	1,972	36,862
Additions	<u>1,279</u>	<u>-</u>	<u>417</u>	<u>1,696</u>
At 31 March 2022	<u>6,879</u>	<u>29,290</u>	<u>2,389</u>	<u>38,558</u>
<b>DEPRECIATION</b>				
At 1 April 2021	1,400	-	1,494	2,894
Charge for year	<u>1,370</u>	<u>7,323</u>	<u>263</u>	<u>8,956</u>
At 31 March 2022	<u>2,770</u>	<u>7,323</u>	<u>1,757</u>	<u>11,850</u>
<b>NET BOOK VALUE</b>				
At 31 March 2022	<u>4,109</u>	<u>21,967</u>	<u>632</u>	<u>26,708</u>
At 31 March 2021	<u>4,200</u>	<u>29,290</u>	<u>478</u>	<u>33,968</u>

Fixed assets, included in the above, which are held under hire purchase contracts or finance leases are as follows:

	Motor vehicles £
<b>COST</b>	
At 1 April 2021 and 31 March 2022	<u>29,290</u>
<b>DEPRECIATION</b>	
Charge for year	<u>7,323</u>
At 31 March 2022	<u>7,323</u>
<b>NET BOOK VALUE</b>	
At 31 March 2022	<u>21,967</u>
At 31 March 2021	<u>29,290</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	11,610	2,000
Other debtors	<u>3,353</u>	<u>4,041</u>
	<u>14,963</u>	<u>6,041</u>



Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Taxation and social security	11,011	12,028
Other creditors	16,483	20,653
	<u>27,494</u>	<u>32,681</u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022	2021
	£	£
Other creditors	<u>18,236</u>	<u>22,892</u>

Amounts falling due in more than five years:

Repayable by instalments		
Other loans more than 5 years	<u>-</u>	<u>4,268</u>

8. LEASING AGREEMENTS

The company had commitments under non-cancellable operating leases of £3,865 as at 31st March 2021.

9. PROVISIONS FOR LIABILITIES

	2022	2021
	£	£
Deferred tax	<u>4,294</u>	<u>91</u>
		Deferred tax
		£
Balance at 1 April 2021		91
Provided during year		4,203
Balance at 31 March 2022		<u>4,294</u>

10. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	2022	2021
			£	£
500	Ordinary	£1	<u>500</u>	<u>500</u>

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.