

**LIVINGSTON JAMES (HOLDINGS) LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE PERIOD 1 OCTOBER 2020 TO 31 DECEMBER 2021**

Prime Numbers

Chartered Accountants

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92 Fountainbridge  
Edinburgh  
EH3 9QA

**Livingston James (Holdings) Limited**  
**Unaudited Financial Statements**  
**For the Period 1 October 2020 to 31 December 2021**

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**Livingston James (Holdings) Limited**  
**Balance Sheet**  
**As at 31 December 2021**

Registered number: SC642239

		31 December 2021		30 September 2020	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Investments	3		2,000,000		2,000,000
			<u>2,000,000</u>		<u>2,000,000</u>
<b>CURRENT ASSETS</b>					
Debtors	4	-		68,000	
Cash at bank and in hand		68,000		-	
		<u>68,000</u>		<u>68,000</u>	
<b>Creditors: Amounts Falling Due Within One Year</b>	5	(147,560 )		(225,395 )	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<u>(79,560 )</u>		<u>(157,395 )</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>1,920,440</u>		<u>1,842,605</u>
<b>Creditors: Amounts Falling Due After More Than One Year</b>	6		(256,588 )		(405,526 )
<b>NET ASSETS</b>			<u>1,663,852</u>		<u>1,437,079</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	7		1,068,000		1,068,000
Profit and Loss Account			<u>595,852</u>		<u>369,079</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>1,663,852</u>		<u>1,437,079</u>

**Livingston James (Holdings) Limited**  
**Balance Sheet (continued)**  
**As at 31 December 2021**

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For the period ending 31 December 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

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James Livingston

Director

**26/09/2022**

The notes on pages 3 to 4 form part of these financial statements.

**Livingston James (Holdings) Limited**  
**Notes to the Financial Statements**  
**For the Period 1 October 2020 to 31 December 2021**

**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Consolidated accounts have not been prepared as the parent, and the group headed by it, qualify as small under s383 of the Companies Act 2006 and the parent and the group are considered eligible for the exemption as determined by reference to sections 384 and 399(2A) of the Companies Act 2006.

**1.2. Financial Instruments**

Financial liabilities and equity are classified according to the substance of the financial instrument's contractual obligations, rather than the financial instrument's legal form. Financial liabilities, excluding convertible debt and derivatives, are initially measured at transaction price (after deducting transaction costs) and subsequently held at amortised cost.

**1.3. Investments**

Investments in subsidiaries are measured at cost less accumulated impairment.

**2. Average Number of Employees**

Average number of employees, including directors, during the year was as follows: NIL (2020: NIL)

**3. Investments**

	<b>Unlisted £</b>
<b>Cost</b>	
As at 1 October 2020	2,000,000
As at 31 December 2021	2,000,000
<b>Provision</b>	
As at 1 October 2020	-
As at 31 December 2021	-
<b>Net Book Value</b>	
As at 31 December 2021	2,000,000
As at 1 October 2020	2,000,000

The company owns 100% of the issued share capital of Livingston James Limited, a company registered at 218 St. Vincent Street, Glasgow, G2 5SG. Consolidated accounts have not been prepared as the group meets the definition of a small group.

At 31 December 2021 the subsidiary company's aggregate capital and reserves were £1,182,860 (2020: £944,137) and its profit for the year to 31 December 2021 was £482,937 (2020: £627,111).

**4. Debtors**

	<b>31 December 2021 £</b>	<b>30 September 2020 £</b>
<b>Due within one year</b>		
Other debtors	-	68,000
	-	68,000

**Livingston James (Holdings) Limited**  
**Notes to the Financial Statements (continued)**  
**For the Period 1 October 2020 to 31 December 2021**

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**5. Creditors: Amounts Falling Due Within One Year**

	<b>31 December 2021</b>	<b>30 September 2020</b>
	<b>£</b>	<b>£</b>
Other creditors	140,199	221,565
Accruals and deferred income	7,361	3,830
	<u>147,560</u>	<u>225,395</u>

**6. Creditors: Amounts Falling Due After More Than One Year**

	<b>31 December 2021</b>	<b>30 September 2020</b>
	<b>£</b>	<b>£</b>
Other creditors	256,588	405,526
	<u>256,588</u>	<u>405,526</u>

**7. Share Capital**

	<b>31 December 2021</b>	<b>30 September 2020</b>
Allotted, Called up and fully paid	1,068,000	1,068,000

**8. General Information**

Livingston James (Holdings) Limited is a private company, limited by shares, incorporated in Scotland, registered number SC642239 . The registered office is 218 St. Vincent Street, Glasgow, G2 5SG.

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.