

**Abbreviated Accounts**  
**for the Year Ended 30 November 2014**  
**for**  
**Restons Solicitors Limited**

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for the Year Ended 30 November 2014**

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**Restons Solicitors Limited**  
**Company Information**  
**for the Year Ended 30 November 2014**

**DIRECTORS:** C J Reston  
Mrs S C Reston  
N P Coe

**SECRETARY:** C J Reston

**REGISTERED OFFICE:** Trinity Chambers  
800 Mandarin Court  
Warrington  
Cheshire  
WA1 1GG

**REGISTERED NUMBER:** 05584055 (England and Wales)

**SENIOR STATUTORY AUDITOR:** Lee Warburton BA FCA

**AUDITORS:** Voisey & Co  
Statutory Auditor  
8 Winmarleigh Street  
Warrington  
Cheshire  
WA1 1JW

**Report of the Independent Auditors to  
Restons Solicitors Limited (Registered number: 05584055)  
Under Section 449 of the Companies Act 2006**

We have examined the abbreviated accounts set out on pages three to five, together with the full financial statements of Restons Solicitors Limited for the year ended 30 November 2014 prepared under Section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

**Respective responsibilities of directors and auditors**

The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section and to report our opinion to you.

**Basis of opinion**

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

**Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section.



Lee Warburton BA FCA (Senior Statutory Auditor)  
for and on behalf of Voisey & Co  
Statutory Auditor  
8 Winmarleigh Street  
Warrington  
Cheshire  
WA1 1JW

30 June 2015

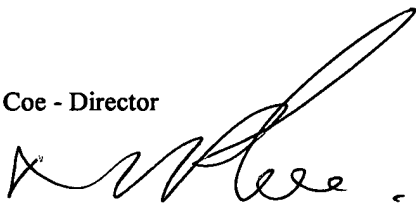
**Abbreviated Balance Sheet**  
**30 November 2014**

	Notes	2014 £	2013 £
<b>FIXED ASSETS</b>			
Intangible assets	2	2,640,000	2,880,000
Tangible assets	3	16,193	15,266
		<u>2,656,193</u>	<u>2,895,266</u>
<b>CURRENT ASSETS</b>			
Debtors		1,685,579	676,359
Cash at bank and in hand		1,977,855	2,073,193
		<u>3,663,434</u>	<u>2,749,552</u>
<b>CREDITORS</b>			
Amounts falling due within one year		<u>2,855,150</u>	<u>2,229,464</u>
<b>NET CURRENT ASSETS</b>		<u>808,284</u>	<u>520,088</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><u>3,464,477</u></u>	<u><u>3,415,354</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	4	100	100
Profit and loss account		3,464,377	3,415,254
<b>SHAREHOLDERS' FUNDS</b>		<u><u>3,464,477</u></u>	<u><u>3,415,354</u></u>

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 30 June 2015 and were signed on its behalf by:

N P Coe - Director



C J Reston - Director



The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts  
for the Year Ended 30 November 2014**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Revenue recognition**

Fee income represents revenue earned under a wide variety of contracts to provide professional services. Revenue is recognised as earned when, and to the extent that, the company obtains the right to consideration in exchange for its performance under these contracts. It is measured at the fair value of the right to consideration, which represents amounts chargeable to clients, excluding value added tax.

Fee income that is contingent on events outside the control of the company is recognised when the contingent event occurs.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2005, is being amortised evenly over its estimated useful life of twenty years.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on cost
Fixtures and fittings	- 25% on cost
Computer equipment	- 33% on cost

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the profit and loss account 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 the profit and loss account in the period to which they relate.

**2. INTANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 December 2013 and 30 November 2014	4,800,000
<b>AMORTISATION</b>	
At 1 December 2013	1,920,000
Amortisation for year	240,000
At 30 November 2014	2,160,000
<b>NET BOOK VALUE</b>	
At 30 November 2014	2,640,000
At 30 November 2013	2,880,000

Notes to the Abbreviated Accounts - continued  
for the Year Ended 30 November 2014

3. TANGIBLE FIXED ASSETS

	Total £
<b>COST</b>	
At 1 December 2013	485,126
Additions	10,838
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At 30 November 2014	495,964
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<b>DEPRECIATION</b>	
At 1 December 2013	469,860
Charge for year	9,911
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At 30 November 2014	479,771
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<b>NET BOOK VALUE</b>	
At 30 November 2014	16,193
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At 30 November 2013	15,266
	<hr/>

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:		Nominal value:	2014	2013
Number:	Class:		£	£
55	'A' Ordinary	£1	55	55
45	'B' Ordinary	£1	45	45
			<hr/>	<hr/>
			100	100
			<hr/>	<hr/>

5. ULTIMATE CONTROLLING PARTY

The controlling party is C J Reston.