

Company registration number SC834081 (Scotland)

**ERCS LEGAL LTD**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2026**

# ERCS LEGAL LTD

## COMPANY INFORMATION

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|                   |                                                                                                                  |                             |
|-------------------|------------------------------------------------------------------------------------------------------------------|-----------------------------|
| Director          | Mr. Benjamin Gliori-christman                                                                                    | (Appointed 14 January 2025) |
| Company number    | SC834081                                                                                                         |                             |
| Registered office | C/O Environmental Rights Centre For Scotland<br>Thorn House<br>5 Rose Street<br>Edinburgh<br>Scotland<br>EH2 2PR |                             |
| Accountants       | Wbg Services LLP<br>168 Bath Street<br>Glasgow<br>G2 4TP                                                         |                             |

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**ERCS LEGAL LTD**

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# ERCS LEGAL LTD

## REPORT TO THE DIRECTOR ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF ERCS LEGAL LTD

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In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of ERCS Legal Ltd for the year ended 31 March 2026, which comprise the profit and loss account and the balance sheet, from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the ICAS we are subject to its ethical and other professional requirements which are detailed at <https://icas.com/icas-framework-preparation-of-accounts>.

This report is made solely to the board of directors of ERCS Legal Ltd, as a body, in accordance with the terms of our engagement letter dated 5 August 2026. Our work has been undertaken solely to prepare for your approval the financial statements of ERCS Legal Ltd and state those matters that we have agreed to state to the board of directors of ERCS Legal Ltd, as a body, in this report in accordance with the requirements of the ICAS as detailed at <https://icas.com/icas-framework-preparation-of-accounts>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than ERCS Legal Ltd and its board of directors as a body, for our work or for this report.

It is your duty to ensure that ERCS Legal Ltd has kept adequate accounting records and to prepare statutory financial statements that comply with the requirements of the Companies Act 2006. You consider that ERCS Legal Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of ERCS Legal Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

  
**Wbg Services LLP**

**Accountants**

28 August 2026

168 Bath Street  
Glasgow  
G2 4TP

# ERCS LEGAL LTD

## BALANCE SHEET

AS AT 31 MARCH 2026

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|                                                | 2026    |   |
|------------------------------------------------|---------|---|
|                                                | £       | £ |
| Current assets                                 | 4,796   |   |
| Creditors: amounts falling due within one year | (4,796) |   |
|                                                |         |   |
| Net assets                                     |         | - |
|                                                |         |   |
| Capital and reserves                           |         | - |
|                                                |         |   |

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### Notes to the financial statements

#### 1 Employees

The average number of persons, including directors, employed by the company during the year was as follows:

|           | 2026<br>Number |
|-----------|----------------|
| Employees | -              |

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#### 2 Client Holding Account

Included within the figures above are funds held on behalf of clients amounting to £3,840.

ERCS Legal Ltd is a private company limited by shares incorporated in Scotland. The registered office is C/O Environmental Rights Centre For Scotland, Thorn House, 5 Rose Street, Edinburgh, Scotland, EH2 2PR.

For the year ended 31 March 2026 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

These financial statements have been prepared in accordance with the micro-entity provisions and in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

The financial statements were approved and signed by the director and authorised for issue on 14 September 2026

*Ben Christman*

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Mr. Benjamin Gliori-christman  
Director

Company registration number SC834081 (Scotland)

# ERCS LEGAL LTD

## PROFIT AND LOSS ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2026**

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|                               | 2026<br>£ |
|-------------------------------|-----------|
| Turnover                      | -         |
| Other income                  | 2,803     |
| Other charges                 | (2,803)   |
| Profit for the financial year | <u>-</u>  |

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**ERCS LEGAL LTD**  
**MANAGEMENT INFORMATION**  
**FOR THE YEAR ENDED 31 MARCH 2026**

**The following pages do not form part of the statutory financial statements.**

**ERCS LEGAL LTD**

**DETAILED PROFIT AND LOSS ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2026**

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|                        | 2026<br>£ | 2026<br>£ |
|------------------------|-----------|-----------|
| <b>Turnover</b>        |           | -         |
| <b>Other income</b>    |           |           |
| Donations received     | 2,800     |           |
| Bank interest received | 3         |           |
|                        | <hr/>     | 2,803     |
| <b>Other charges</b>   |           |           |
| Accountancy            | 1,800     |           |
| Charitable donations   | 956       |           |
| Bank charges           | 47        |           |
|                        | <hr/>     | (2,803)   |
|                        |           | <hr/>     |
|                        |           | <hr/>     |

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# ERCS LEGAL LTD

## DETAILED BALANCE SHEET

AS AT 31 MARCH 2026

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|                                                       | 2026         |                |
|-------------------------------------------------------|--------------|----------------|
|                                                       | £            | £              |
| <b>Current assets</b>                                 |              |                |
| Cash at bank and in hand                              | 4,796        |                |
| <b>Creditors: amounts falling due within one year</b> |              |                |
| Client holding account                                | 3,840        |                |
| Accruals                                              | 956          |                |
|                                                       | <u>4,796</u> |                |
| <b>Net current assets</b>                             |              | -              |
|                                                       |              | <u><u></u></u> |
| <b>Capital and reserves</b>                           |              | -              |
|                                                       |              | <u><u></u></u> |