

Company Registration No. 05425716 (England and Wales)

LINKS PROPERTY INVESTMENTS LIMITED
UNAUDITED ABBREVIATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2016

LINKS PROPERTY INVESTMENTS LIMITED

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LINKS PROPERTY INVESTMENTS LIMITED

CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF LINKS PROPERTY INVESTMENTS LIMITED FOR THE YEAR ENDED 30 APRIL 2016

The following reproduces the text of the Accountants' Report prepared in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated financial statements set out on pages 2 to 4 have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Links Property Investments Limited for the year ended 30 April 2016 set out on pages 3 to 8 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the Board of Directors of Links Property Investments Limited, as a body, in accordance with the terms of our engagement letter dated 23 September 2016. Our work has been undertaken solely to prepare for your approval the financial statements of Links Property Investments Limited and state those matters that we have agreed to state to the Board of Directors of Links Property Investments Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Links Property Investments Limited and its Board of Directors as a body, for our work or for this report.

It is your duty to ensure that Links Property Investments Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Links Property Investments Limited. You consider that Links Property Investments Limited 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 Links Property Investments Limited. 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.

Gerald Edelman

25 October 2016

Chartered Accountants

73 Cornhill
London
EC3V 3QQ

LINKS PROPERTY INVESTMENTS LIMITED

ABBREVIATED BALANCE SHEET

AS AT 30 APRIL 2016

	Notes	2016 £	£	2015 £	£
Fixed assets					
Tangible assets	2	3,635,764		3,636,010	
Current assets					
Debtors		4		4	
Cash at bank and in hand		317		870	
		<u>321</u>		<u>874</u>	
Creditors: amounts falling due within one year		<u>(3,192,325)</u>		<u>(3,252,203)</u>	
Net current liabilities		(3,192,004)		(3,251,329)	
Total assets less current liabilities		<u>443,760</u>		<u>384,681</u>	
Capital and reserves					
Called up share capital	3	4		4	
Profit and loss account		443,756		384,677	
Shareholders' funds		<u>443,760</u>		<u>384,681</u>	

For the financial year ended 30 April 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's 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 director acknowledges his 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 25 October 2016

E Oguievetski

Director

Company Registration No. 05425716

LINKS PROPERTY INVESTMENTS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 APRIL 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).

The financial statements are prepared on a going concern basis which is dependant upon the continued financial support of the creditors. The financial statements do not include any adjustments that would result from a discontinuance of this support.

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

1.3 Turnover

Turnover represents amounts receivable for rents from property investment, net of VAT.

Revenue is recognised as earned when, and to the extent that, the firm obtains the right to consideration in exchange for its performance under these contracts.

1.4 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:

Fixtures, fittings & equipment	25% Reducing balance
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Investment properties are included in the balance sheet at their open market value. Depreciation is provided only on those investment properties which are leasehold and where the unexpired lease term is less than 20 years.

Although this accounting policy is in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), it is a departure from the general requirement of the Companies Act 2006 for all tangible assets to be depreciated. In the opinion of the director compliance with the standard is necessary for the financial statements to give a true and fair view. Depreciation or amortisation is only one of many factors reflected in the annual valuation and the amount of this which might otherwise have been charged cannot be separately identified or quantified.

1.5 Deferred taxation

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance would be Nil.

LINKS PROPERTY INVESTMENTS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2016

2 Fixed assets

	Tangible assets
	£
Cost	
At 1 May 2015 & at 30 April 2016	3,637,397
Depreciation	
At 1 May 2015	1,386
Charge for the year	247
At 30 April 2016	1,633
Net book value	
At 30 April 2016	3,635,764
At 30 April 2015	3,636,010

3 Share capital

	2016	2015
	£	£
Allotted, called up and fully paid		
4 Ordinary shares of £1 each	4	4

