

Unaudited Financial Statements for the Year Ended 28 February 2021
for
Link Investments Limited

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for the Year Ended 28 February 2021**

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Link Investments Limited

Company Information for the Year Ended 28 February 2021

DIRECTOR:

K J McCall

REGISTERED OFFICE:

86 Tettenhall Road
Wolverhampton
West Midlands
WV1 4TF

REGISTERED NUMBER:

04512400 (England and Wales)

ACCOUNTANTS:

Appleby Mall Limited
Chartered Accountants
86 Tettenhall Road
Wolverhampton
West Midlands
WV1 4TF

**Abridged Balance Sheet
28 February 2021**

	Notes	2021 £	£	2020 £	£
FIXED ASSETS					
Tangible assets	4		-		-
Investments	5		1		1
Investment property	6		<u>630,000</u>		<u>630,000</u>
			<u>630,001</u>		<u>630,001</u>
CURRENT ASSETS					
Debtors	7	197,526		216,277	
Cash at bank		<u>1,637</u>		<u>-</u>	
		199,163		216,277	
CREDITORS					
Amounts falling due within one year		<u>328,748</u>		<u>319,094</u>	
NET CURRENT LIABILITIES			<u>(129,585)</u>		<u>(102,817)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			500,416		527,184
CREDITORS					
Amounts falling due after more than one year			<u>92,194</u>		<u>89,413</u>
NET ASSETS			<u><u>408,222</u></u>		<u><u>437,771</u></u>
CAPITAL AND RESERVES					
Called up share capital	9		140,000		140,000
Capital redemption reserve			60,000		60,000
Retained earnings			<u>208,222</u>		<u>237,771</u>
SHAREHOLDERS' FUNDS			<u><u>408,222</u></u>		<u><u>437,771</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2021 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

Abridged Balance Sheet - continued
28 February 2021

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

All the members have consented to the preparation of an abridged Balance Sheet for the year ended 28 February 2021 in accordance with Section 444(2A) of the Companies Act 2006.

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

The financial statements were approved by the director and authorised for issue on 14 February 2022 and were signed by:

K J McCall - Director

**Notes to the Financial Statements
for the Year Ended 28 February 2021**

1. STATUTORY INFORMATION

Link Investments Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

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 as modified by the revaluation of certain assets.

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 etc - 33% on cost

Investments in subsidiaries

Investments in subsidiary undertakings are recognised at cost.

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

Taxation

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

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 3 (2020 - 3) .

**Notes to the Financial Statements - continued
for the Year Ended 28 February 2021**

4. TANGIBLE FIXED ASSETS

Totals
£

COST

At 1 March 2020
and 28 February 2021

458

DEPRECIATION

At 1 March 2020
and 28 February 2021

458

NET BOOK VALUE

At 28 February 2021

-

At 29 February 2020

-

5. FIXED ASSET INVESTMENTS

Information on investments other than loans is as follows:

Totals
£

COST

At 1 March 2020
and 28 February 2021

1

NET BOOK VALUE

At 28 February 2021

1

At 29 February 2020

1

6. INVESTMENT PROPERTY

Total
£

FAIR VALUE

At 1 March 2020
and 28 February 2021

630,000

NET BOOK VALUE

At 28 February 2021

630,000

At 29 February 2020

630,000

Fair value at 28 February 2021 is represented by:

Valuation in 2008
Valuation in 2015
Valuation in 2018
Cost

£
(126,493)
126,493
(229,090)
859,090
630,000

**Notes to the Financial Statements - continued
for the Year Ended 28 February 2021**

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

	2021 £	2020 £
Amounts owed by group undertakings	<u>184,329</u>	<u>203,080</u>

8. SECURED DEBTS

The following secured debts are included within creditors:

	2021 £	2020 £
Bank loans	<u>92,194</u>	<u>89,413</u>

9. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2021 £	2020 £
200,000	Ordinary	£1	<u>140,000</u>	<u>140,000</u>

10. ULTIMATE CONTROLLING PARTY

No one shareholder has ultimate control.