

**LINKER NETWORKS LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

Linker Networks Limited
Unaudited Financial Statements
For The Year Ended 30 June 2023

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Linker Networks Limited
Balance Sheet
As At 30 June 2023

Registered number: 05493990

		2023	2022
	Notes	£	£
CURRENT ASSETS			
Debtors	4	131,536	131,536
		131,536	131,536
Creditors: Amounts Falling Due Within One Year	5	(100,507)	(100,507)
NET CURRENT ASSETS (LIABILITIES)		31,029	31,029
TOTAL ASSETS LESS CURRENT LIABILITIES		31,029	31,029
NET ASSETS		31,029	31,029
CAPITAL AND RESERVES			
Called up share capital	6	1,000	1,000
Profit and Loss Account		30,029	30,029
SHAREHOLDERS' FUNDS		31,029	31,029

For the year ending 30 June 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The director acknowledges his 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

Mr Guy Feite

Director

13/03/2024

The notes on pages 2 to 3 form part of these financial statements.

Linker Networks Limited

Notes to the Financial Statements

For The Year Ended 30 June 2023

1. General Information

Linker Networks Limited is a private company, limited by shares, incorporated in England & Wales, registered number 05493990. The registered office is 5 Indescon Square, Lightermans Road, London, E14 9DQ.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Financial Instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument. Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2.3. Foreign Currencies

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

2.4. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax. The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period. Average number of employees, including directors, during the year was: 19 (2022: 1).

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Due within one year

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities. 2023 2022

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively. £15,586 £15,586

Linker Networks Limited
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2023

5. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Trade creditors	3,760	3,760
Other creditors	2,005	2,005
Other loans.	94,042	94,042
Accruals and deferred income	700	700
	<u>100,507</u>	<u>100,507</u>

6. Share Capital

	2023	2022
	£	£
Allotted, called up and fully paid		
1,000 Ordinary Shares of £ 1.00 each	<u>1,000</u>	<u>1,000</u>

7. Ultimate Controlling Party

The company's ultimate controlling party is Mr Henri Serge Bijaoui

