

Registered Number 05080080

LINK SEATING LTD

Abbreviated Accounts

31 March 2015

Abbreviated Balance Sheet as at 31 March 2015

	<i>Notes</i>	<i>2015</i>	<i>2014</i>
		£	£
Fixed assets			
Tangible assets	2	3,422	8,625
		<u>3,422</u>	<u>8,625</u>
Current assets			
Stocks		27,595	26,441
Debtors		30,259	20,539
Cash at bank and in hand		55,636	6,765
		<u>113,490</u>	<u>53,745</u>
Creditors: amounts falling due within one year		<u>(116,292)</u>	<u>(61,516)</u>
Net current assets (liabilities)		<u>(2,802)</u>	<u>(7,771)</u>
Total assets less current liabilities		<u>620</u>	<u>854</u>
Total net assets (liabilities)		<u>620</u>	<u>854</u>
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		520	754
Shareholders' funds		<u>620</u>	<u>854</u>

- For the year ending 31 March 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 10 December 2015

And signed on their behalf by:

Mr John K Cooper, Director

Mrs Christine E Cooper, Director

Notes to the Abbreviated Accounts for the period ended 31 March 2015**1 Accounting Policies****Basis of measurement and preparation of accounts**

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

Turnover policy

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

Tangible assets depreciation policy

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:

Plant and machinery - 10% straight line

Office equipment - 25% straight line

Other accounting policies

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).

Stock

Stock is valued at the lower of cost and net realisable value.

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 has not been discounted.

Foreign currency translation

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to profit and loss account.

2 Tangible fixed assets

	£
Cost	
At 1 April 2014	60,823
Additions	-
Disposals	-
Revaluations	-
Transfers	-
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At 31 March 2015	<u>60,823</u>
Depreciation	
At 1 April 2014	52,198
Charge for the year	5,203
On disposals	<u>-</u>
At 31 March 2015	<u>57,401</u>
Net book values	
At 31 March 2015	<u>3,422</u>
At 31 March 2014	<u>8,625</u>

3 Called Up Share Capital

Allotted, called up and fully paid:

	<i>2015</i>	<i>2014</i>
	<i>£</i>	<i>£</i>
100 Ordinary shares of £1 each	100	100

Ultimate controlling party

The company is controlled by Mr John K. Cooper and Mrs Christine E. Cooper who hold 100% of the ordinary issued share capital in equal proportions.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.