

LINK ENGINEERING (BC) LIMITED
ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2023

Charles Lovell & Co Limited
Chartered Certified Accountants
and Statutory Auditors
8 Church Green East
Redditch
Worcestershire
B98 8BP

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LINK ENGINEERING (BC) LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2023

DIRECTORS:

S Curtis
N C Hirschman
N H Moore

REGISTERED OFFICE:

Empire House
70 Prospect Hill
Redditch
Worcestershire
B97 4BS

REGISTERED NUMBER:

03500619 (England and Wales)

ACCOUNTANTS:

Charles Lovell & Co Limited
Chartered Certified Accountants
and Statutory Auditors
8 Church Green East
Redditch
Worcestershire
B98 8BP

ABRIDGED BALANCE SHEET

31 MARCH 2023

	Notes	31.3.23 £	£	31.3.22 £	£
FIXED ASSETS					
Tangible assets	4		3,568		1,778
Investments	5		<u>1,000</u>		<u>1,000</u>
			4,568		2,778
CURRENT ASSETS					
Stocks		18,118		46,746	
Debtors		144,902		139,709	
Cash at bank and in hand		<u>116,208</u>		<u>122,053</u>	
		279,228		308,508	
CREDITORS					
Amounts falling due within one year		<u>144,174</u>		<u>175,295</u>	
NET CURRENT ASSETS			135,054		133,213
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>139,622</u>		<u>135,991</u>
CAPITAL AND RESERVES					
Called up share capital			1,000		1,000
Retained earnings			<u>138,622</u>		<u>134,991</u>
SHAREHOLDERS' FUNDS			<u>139,622</u>		<u>135,991</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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 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 Income Statement and an abridged Balance Sheet for the year ended 31 March 2023 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 Board of Directors and authorised for issue on 4 September 2023 and were signed on its behalf by:

N C Hirschman - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. **STATUTORY INFORMATION**

Link Engineering (BC) 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.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

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 reducing balance

Investments in subsidiaries

Investments in subsidiary undertakings are recognised at cost.

Stocks

Work in progress is valued at the lower of cost and net realisable value.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 6 (2022 - 7).

4. **TANGIBLE FIXED ASSETS**

	Totals
	£
COST	
At 1 April 2022	29,643
Additions	2,770
At 31 March 2023	<u>32,413</u>
DEPRECIATION	
At 1 April 2022	27,865
Charge for year	980
At 31 March 2023	<u>28,845</u>
NET BOOK VALUE	
At 31 March 2023	<u>3,568</u>
At 31 March 2022	<u>1,778</u>

5. **FIXED ASSET INVESTMENTS**

Information on investments other than loans is as follows:

	Totals £
COST	
At 1 April 2022	
and 31 March 2023	<u>1,000</u>
NET BOOK VALUE	
At 31 March 2023	<u>1,000</u>
At 31 March 2022	<u>1,000</u>

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.