

L D Energy Solutions Limited

Unaudited Abbreviated Accounts

for the Period from 23 November 2012 to 30 November 2013

1 Accounts Online Ltd
Accountants and Business Advisers
Rosemount
7 Woods Close
Sturmer
Haverhill
Suffolk
CB9 7ZH

L D Energy Solutions Limited
Contents

Accountants' Report	<div></div>	<u>1</u>
Abbreviated Balance Sheet	<div></div>	<u>2</u>
Notes to the Abbreviated Accounts	<div></div>	<u>3 to 4</u>

The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**Chartered Accountants' Report to the Board of Directors on the Preparation of the Unaudited
Statutory Accounts of
L D Energy Solutions Limited
for the Period Ended 30 November 2013**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of L D Energy Solutions Limited for the period ended 30 November 2013 set out on pages from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the, Association Of Accounting Technicians (AAT), we are subject to its ethical and other professional requirements which are detailed at www.aat.org.uk/about-aat/aat-standards.

This report is made solely to the Board of Directors of L D Energy Solutions Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of L D Energy Solutions Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with our professional bodies guidelines. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than L D Energy Solutions Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that L D Energy Solutions Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of L D Energy Solutions Limited. You consider that L D Energy Solutions Limited is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the accounts of L D Energy Solutions 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 accounts.

.....

I Accounts Online Ltd
Accountants and Business Advisers
Rosemount
7 Woods Close
Sturmer
Haverhill
Suffolk
CB9 7ZH
2 June 2014

L D Energy Solutions Limited
(Registration number: 8305440)
Abbreviated Balance Sheet at 30 November 2013

	Note	30 November 2013 £
Fixed assets		
Intangible fixed assets		6,667
Tangible fixed assets		8,942
		<u>15,609</u>
Current assets		
Stocks		600
Debtors		61,413
Cash at bank and in hand		5,291
		<u>67,304</u>
Creditors: Amounts falling due within one year		<u>(36,679)</u>
Net current assets		<u>30,625</u>
Net assets		<u>46,234</u>
Capital and reserves		
Called up share capital	<u>3</u>	110
Profit and loss account		<u>46,124</u>
Shareholders' funds		<u>46,234</u>

For the year ending 30 November 2013 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 2 June 2014 and signed on its behalf by:

.....
Mr Lee Dalena
Chairman

The notes on pages 3 to 4 form an integral part of these financial statements.

L D Energy Solutions Limited

Notes to the Abbreviated Accounts for the Period from 23 November 2012 to 30 November 2013

..... continued

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008).

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Goodwill

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Amortisation method and rate
Goodwill	3 Years

Depreciation

Depreciation is calculated to write off the asset over its economic life

Asset class	Depreciation method and rate
Plant & machinery	4 years straight line
Motor vehicles	4 years straight line
Office equipment	3 years straight line

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

Hire purchase and leasing

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

L D Energy Solutions Limited

Notes to the Abbreviated Accounts for the Period from 23 November 2012 to 30 November 2013

..... continued

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
Additions	10,000	12,068	22,068
At 30 November 2013	10,000	12,068	22,068
Depreciation			
Charge for the period	3,333	3,126	6,459
At 30 November 2013	3,333	3,126	6,459
Net book value			
At 30 November 2013	6,667	8,942	15,609

3 Share capital

Allotted, called up and fully paid shares

	30 November 2013	
	No.	£
Ordinary A Class of £1 each	10	10
ordinary B Class of £1 each	100	100
	110	110

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.