

# L D Energy Solutions Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 November 2014

I Accounts Online Ltd  
Accountants and Business Advisers  
The Epicentre  
Haverhill Research Park  
Three Counties Way  
Haverhill  
Suffolk  
CB9 7FB

**L D Energy Solutions Limited**  
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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 5) have been prepared.

**Chartered Accountants' Report to the Director on the Preparation of the Unaudited Statutory  
Accounts of  
L D Energy Solutions Limited  
for the Year Ended 30 November 2014**

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 year ended 30 November 2014 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](http://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 year.

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.

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I Accounts Online Ltd  
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CB9 7FB  
26 August 2015

**L D Energy Solutions Limited**  
**(Registration number: 8305440)**  
**Abbreviated Balance Sheet at 30 November 2014**

	Note	30 November 2014 £	30 November 2013 £
<b>Fixed assets</b>			
Intangible fixed assets		3,334	6,667
Tangible fixed assets		<u>27,954</u>	<u>8,942</u>
		<u>31,288</u>	<u>15,609</u>
<b>Current assets</b>			
Stocks		600	600
Debtors		87,502	61,413
Cash at bank and in hand		<u>11,131</u>	<u>5,291</u>
		99,233	67,304
Creditors: Amounts falling due within one year		<u>(67,240)</u>	<u>(36,679)</u>
Net current assets		<u>31,993</u>	<u>30,625</u>
Total assets less current liabilities		63,281	46,234
Creditors: Amounts falling due after more than one year		<u>(10,124)</u>	<u>-</u>
Net assets		<u><u>53,157</u></u>	<u><u>46,234</u></u>
<b>Capital and reserves</b>			
Called up share capital	<u>3</u>	110	110
Profit and loss account		<u>53,047</u>	<u>46,124</u>
Shareholders' funds		<u><u>53,157</u></u>	<u><u>46,234</u></u>

For the year ending 30 November 2014 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 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 in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the director on 26 August 2015

The notes on pages 4 to 5 form an integral part of these financial statements.

**L D Energy Solutions Limited**  
**(Registration number: 8305440)**  
**Abbreviated Balance Sheet at 30 November 2014**  
**..... continued**

.....  
Mr Lee Dalena  
Chairman

The notes on pages 4 to 5 form an integral part of these financial statements.  
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**L D Energy Solutions Limited**  
**Notes to the Abbreviated Accounts for the Year Ended 30 November 2014**  
*..... 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**

Goodwill is amortised over three years

<b>Asset class</b>	<b>Amortisation method and rate</b>
Goodwill	3 Years

**Depreciation**

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

<b>Asset class</b>	<b>Depreciation method and rate</b>
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.

Assets held under finance leases, which are leases where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital elements of future obligations under the leases are included as liabilities in the balance sheet. The interest element of the rental obligation is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding. Assets held under hire purchase agreements are capitalised as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital element of future finance payments is included within creditors. Finance charges are allocated to accounting periods over the length of the contract and represent a constant proportion of the balance of capital repayments outstanding.

**L D Energy Solutions Limited**  
**Notes to the Abbreviated Accounts for the Year Ended 30 November 2014**

*..... 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**

	<b>Intangible assets £</b>	<b>Tangible assets £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 December 2013	10,000	12,068	22,068
Additions	-	29,523	29,523
At 30 November 2014	10,000	41,591	51,591
<b>Depreciation</b>			
At 1 December 2013	3,333	3,126	6,459
Charge for the year	3,333	10,511	13,844
At 30 November 2014	6,666	13,637	20,303
<b>Net book value</b>			
At 30 November 2014	3,334	27,954	31,288
At 30 November 2013	6,667	8,942	15,609

**3 Share capital**

**Allotted, called up and fully paid shares**

	<b>30 November 2014</b>		<b>30 November 2013</b>	
	<b>No.</b>	<b>£</b>	<b>No.</b>	<b>£</b>
Ordinary A Class of £1 each	10	10	10	10
ordinary B Class of £1 each	100	100	100	100
	110	110	110	110

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