

**REGISTERED NUMBER: 09662138 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2018**

**FOR**

**LINK FX VICTORIA LIMITED**

CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2018

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	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Balance Sheet</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>3</b>

**DIRECTORS:**

Mr A J Durrani  
Mr M F Cox BSc FCA

**SECRETARY:**

Kerry Secretarial Services Ltd

**REGISTERED OFFICE:**

C/O Cox Costello & Horne  
4th & 5th Floor  
14-15 Lower Grosvenor Place  
London  
SW1W 0EX

**REGISTERED NUMBER:**

09662138 (England and Wales)

**ACCOUNTANTS:**

Cox Costello & Horne  
Chartered Accountants and Tax Advisors  
4th & 5th Floor  
14-15 Lower Grosvenor Place  
London  
SW1W 0EX

**BALANCE SHEET**  
**30 SEPTEMBER 2018**

	Notes	30.9.18 £	30.9.17 £
<b>CURRENT ASSETS</b>			
Debtors	3	22,190	10,801
Cash at bank		11,441	906
		<u>33,631</u>	<u>11,707</u>
<b>CREDITORS</b>			
Amounts falling due within one year	4	1	1
<b>NET CURRENT ASSETS</b>		<u>33,630</u>	<u>11,706</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>33,630</u>	<u>11,706</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		1,000	1,000
Retained earnings		32,630	10,706
<b>SHAREHOLDERS' FUNDS</b>		<u>33,630</u>	<u>11,706</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2018 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 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.
- (b)

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Profit and loss account has not been delivered.

The financial statements were approved by the Board of Directors on 27 September 2019 and were signed on its behalf by:

Mr A J Durrani - Director

Mr M F Cox BSc FCA - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2018**

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**1. STATUTORY INFORMATION**

Link fx Victoria 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.

**Going concern**

The company meets its day-to-day working capital requirements through its bank facility. After making enquiries, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The company therefore continues to adopt the going concern basis in preparing its financial statements.

**Turnover**

Turnover comprises revenue recognised by the company in respect of its principal trading activity. Turnover is measured as the fair value of the consideration received or receivable, excluding discounts, rebates and other sales taxes.

**Financial instruments**

**a) Debtors**

Basic financial assets, including trade and other debtors, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Such assets are subsequently carried at amortised cost using the effective interest method, less any impairment.

**b) Creditors**

Basic financial liabilities, including trade and other creditors, loans from third parties and loans from related parties, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Such instruments are subsequently carried at amortised cost using the effective interest method, less any impairment.

**c) Cash at bank and in hand**

Cash and cash equivalents are represented by cash in hand, deposits held at call with financial institutions, and other short-term highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

**d) Interest income**

Interest income is recognised in profit or loss using the effective interest method.

**Taxation**

The tax expense for the year comprises current and deferred tax.

Tax is recognised in profit or loss except that a change attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the balance sheet date, except that:

- the recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Both current and deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 20183. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>30.9.18</b>	30.9.17
	<b>£</b>	£
Amounts owed by group undertakings	<u><b>22,190</b></u>	<u>10,801</u>

4. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>30.9.18</b>	30.9.17
	<b>£</b>	£
Trade creditors	<u><b>1</b></u>	<u>1</u>

5. **RELATED PARTY DISCLOSURES**

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

6. **ULTIMATE CONTROLLING PARTY**

At the reporting date, the company's parent was Link Group Holdings Limited, and in the opinion of the directors, there is no single individual controlling party. There has been no change between the reporting date and date of approval of the financial statements.

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.