Registered Number SC288568

Linquenda Ltd

Abbreviated Accounts

31 January 2011

Linquenda Ltd **Registered Number SC288568**

Company Information

Registered Office:
3 Bracoden Terrace
Gardenstown
Banff
Aberdeenshire
AB45 3ZF

Reporting Accountants:
Goldwells Ltd

37 Broad Street
Peterhead
Aberdeenshire
AB42 1JB

Linquenda Ltd **Registered Number SC288568**

Balance Sheet as at 31 January 2011

	Notes	2011		2010	
		£	£	£	£
Fixed assets					
Tangible	2		16,613		4,160
			16,613		4,160
Current assets					
Stocks		250		50,250	
Debtors		8,407		1,426	
Cash at bank and in hand		0		18,480	
Total current assets		8,657		70,156	
Creditors: amounts falling due within one year		(17,174)		(75,629)	
Net current assets (liabilities)			(8,517)		(5,473)
Total assets less current liabilities			8,096		(1,313)
Creditors: amounts falling due after more than one year			(10,000)		0
Total net assets (liabilities)			(1,904)		(1,313)
Capital and reserves					
Called up share capital	3		200		200
Profit and loss account			(2,104)		(1,513)
Shareholders funds			(1,904)		(1,313)

a. For the year ending 31 January 2011 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
c. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 20 October 2011

And signed on their behalf by:
J West, Director

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 1068 of the Companies Act 2006.

Notes to the Abbreviated Accounts

For the year ending 31 January 2011

1 **Accounting policies**

Accounting convention

The financial statements 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 net invoiced sales of goods, excluding value added tax.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	25% on reducing balance
Motor vehicles	25% on reducing balance

2 **Tangible fixed assets**

	Total
Cost	**£**
At 01 February 2010	7,397
Additions	21,175
Disposals	(5,660)
At 31 January 2011	22,912
Depreciation	
At 01 February 2010	3,237
Charge for year	5,538
On disposals	(2,476)
At 31 January 2011	6,299

Net Book Value

At 31 January 2011	16,613
At 31 January 2010	4,160

3 **Share capital**

	2011	2010
	£	£
Allotted, called up and fully paid:		
200 Ordinary shares of £1 each	200	200