REGISTERED NUMBER: SC337921 (Scotland)

UNAUDITED FINANCIAL STATEMENTS

FOR THE PERIOD 29 FEBRUARY 2016 TO 31 JULY 2017

FOR

LN SOLUTIONS LIMITED

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for the Period 29 February 2016 to 31 July 2017

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LN SOLUTIONS LIMITED

COMPANY INFORMATION
for the Period 29 February 2016 to 31 July 2017

DIRECTOR:	Ms E Nimmo
SECRETARY:	G H Marshall
REGISTERED OFFICE:	25 Elmwood Avenue Glasgow G11 7ED
REGISTERED NUMBER:	SC337921 (Scotland)
ACCOUNTANTS:	Mark Toma & Company Limited Chartered Accountants & Business Advisers 48 Nithsdale Road Glasgow G41 2AN

LN SOLUTIONS LIMITED (REGISTERED NUMBER: SC337921)

BALANCE SHEET
31 July 2017

	Notes	31.7.17 £	£	28.2.16 £	£
FIXED ASSETS					
Tangible assets	4		-		775
CURRENT ASSETS					
Debtors	5	-		2,040	
Cash at bank		114,176		153,678	
		114,176		155,718	
CREDITORS					
Amounts falling due within one year	6	3,731		16,639	
NET CURRENT ASSETS			110,445		139,079
TOTAL ASSETS LESS CURRENT LIABILITIES			110,445		139,854
CAPITAL AND RESERVES					
Called up share capital			1		1
Retained earnings			110,444		139,853
SHAREHOLDERS' FUNDS			110,445		139,854

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 July 2017.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 July 2017 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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 of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 11 September 2017 and were signed by:

Ms E Nimmo - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the Period 29 February 2016 to 31 July 2017

1. STATUTORY INFORMATION

Ln Solutions Limited is a private company, limited by shares , registered in Scotland. 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 the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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 - 20% on reducing balance

Taxation
Taxation for the period comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the period was 2 .

continued...

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc
	£
COST	
At 29 February 2016	2,653
Disposals	(2,653)
At 31 July 2017	-
DEPRECIATION	
At 29 February 2016	1,878
Eliminated on disposal	(1,878)
At 31 July 2017	-
NET BOOK VALUE	
At 31 July 2017	-
At 28 February 2016	775

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.7.17	28.2.16
	£	£
Trade debtors	-	2,040

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

	31.7.17	28.2.16
	£	£
Taxation and social security	2,184	13,630
Other creditors	1,547	3,009
	3,731	16,639

7. **RELATED PARTY DISCLOSURES**

During the period, total dividends of £37,500 (2016 - £29,000) were paid to the director .

Included in other creditors are amounts due to the director.

8. **ULTIMATE CONTROLLING PARTY**

The controlling party is Ms E Nimmo.

9. **FIRST YEAR ADOPTION**

These are the first financial statements that comply with FRS 102. The company transitioned to FRS 102 on 29 February 2016.

No transitional adjustments were required in equity or profit or loss for the year.

CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE UNAUDITED FINANCIAL STATEMENTS OF LN SOLUTIONS LIMITED

The following reproduces the text of the report prepared for the director and members in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Ln Solutions Limited for the period ended 31 July 2017 which comprise the Income Statement, Balance Sheet, and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at http://www.icas.org.uk/accountspreparationguidance.

This report is made solely to the director of Ln Solutions Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Ln Solutions Limited and state those matters that we have agreed to state to the director of Ln Solutions Limited in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at http://www.icas.org.uk/accountspreparationguidance. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that Ln Solutions Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Ln Solutions Limited. You consider that Ln 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 financial statements of Ln 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 financial statements.

Mark Toma & Company Limited
Chartered Accountants & Business Advisers
48 Nithsdale Road
Glasgow
G41 2AN

11 September 2017

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.