

COMPANY REGISTRATION NUMBER: SC525321

**LD Seating Ltd**

**Filleted Unaudited Abridged Financial Statements**

**31 March 2018**

**LD Seating Ltd**  
**Abridged Statement of Financial Position**

**31 March 2018**

|                                                       | Note | 2018<br>£ | £      | 2017<br>£ |
|-------------------------------------------------------|------|-----------|--------|-----------|
| <b>Current assets</b>                                 |      |           |        |           |
| Debtors                                               |      | 100       |        | —         |
| Cash at bank and in hand                              |      | 784       |        | 100       |
|                                                       |      | ---       |        | ---       |
|                                                       |      | 884       |        | 100       |
| <b>Creditors: amounts falling due within one year</b> |      | 1,400     |        | —         |
|                                                       |      | -----     |        | ---       |
| <b>Net current (liabilities)/assets</b>               |      |           | ( 516) | 100       |
|                                                       |      |           | ---    | ---       |
| <b>Total assets less current liabilities</b>          |      |           | ( 516) | 100       |
|                                                       |      |           | ---    | ---       |
| <b>Net (liabilities)/assets</b>                       |      |           | ( 516) | 100       |
|                                                       |      |           | ---    | ---       |
| <b>Capital and reserves</b>                           |      |           |        |           |
| Called up share capital                               |      |           | 100    | 100       |
| Profit and loss account                               |      |           | ( 616) | —         |
|                                                       |      |           | ---    | ---       |
| <b>Shareholders (deficit)/funds</b>                   |      |           | ( 516) | 100       |
|                                                       |      |           | ---    | ---       |

These abridged financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the abridged statement of comprehensive income has not been delivered.

For the year ending 31 March 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its abridged financial statements for the year in question in accordance with section 476 ;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of abridged financial statements .

All of the members have consented to the preparation of the abridged statement of comprehensive income and the abridged statement of financial position for the year ending 31 March 2018 in accordance with Section 444(2A) of the Companies Act 2006.

These abridged financial statements were approved by the board of directors and authorised for issue on 6 November 2018 , and are signed on behalf of the board by:

Mr A Stewart

Director

Company registration number: SC525321

# **LD Seating Ltd**

## **Notes to the Abridged Financial Statements**

**Year ended 31 March 2018**

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### **1. General information**

The company is a private company limited by shares, registered in Scotland. The address of the registered office is 2 Osborne Place, Dundee, DD2 1BD, Scotland.

### **2. Statement of compliance**

These abridged financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

### **3. Accounting policies**

#### **Basis of preparation**

The abridged financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The abridged financial statements are prepared in sterling, which is the functional currency of the entity.

#### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported.

#### **Financial instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

### **4. Directors' advances, credits and guarantees**

The company was under the control of the directors throughout the current & previous year.

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.