REGISTERED NUMBER: SC550270 (Scotland)

Unaudited Financial Statements

for the Period 15 November 2016 to 30 November 2017

for

Polarchange Ltd

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for the Period 15 November 2016 to 30 November 2017

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Polarchange Ltd (by shares)

Company Information
for the Period 15 November 2016 to 30 November 2017

DIRECTOR:	D W Wenham
REGISTERED OFFICE:	C/o Hansen The Dolls Museum 29 Queen Street Newton Stewart Wigtownshire Scotland DG8 6JR
REGISTERED NUMBER:	SC550270 (Scotland)
ACCOUNTANTS:	The Hansen Company 29 Queen Street Newton Stewart Wigtownshire DG8 6JR

Chartered Accountants' Report to the Director on the Unaudited Financial Statements of Polarchange Ltd (by shares)

The following reproduces the text of the report prepared for the director 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 is 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 Polarchange Ltd for the period ended 30 November 2017 which comprise the Income Statement and the Balance Sheet from the company's accounting records and from information and explanations you have given us.

As a practising member firm of ICAS, we are subject to its ethical and other professional requirements which are detailed at http://www.icas.com/accountspreparationguidance.

This report is made solely to the director of Polarchange Ltd in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Polarchange Ltd and state those matters that we have agreed to state to the director of Polarchange Ltd in this report in accordance with the requirements of ICAS as detailed at http://www.icas.com/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 Polarchange Ltd 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 Polarchange Ltd. You consider that Polarchange Ltd 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 Polarchange Ltd. 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.

The Hansen Company
29 Queen Street
Newton Stewart
Wigtownshire
DG8 6JR

15 August 2018

Balance Sheet
30 November 2017

	£
CURRENT ASSETS	764
CREDITORS	
Amounts falling due within one year	(687)
NET CURRENT ASSETS	77
TOTAL ASSETS LESS CURRENT LIABILITIES	77
CAPITAL AND RESERVES	77

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 November 2017.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 November 2017 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 in accordance with the micro-entity provisions and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 15 August 2018 and were signed by:

D W Wenham - 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 1072 of the Companies Act 2006.