Registration number: 04800743

Linton Signs (London) Limited

Unaudited Filleted Abridged Financial Statements

for the Year Ended 30 June 2023

Stones Accountancy Limited
Chartered Accountant
5 North Court
Armstrong Road
Maidstone
Kent
ME15 6JZ

Linton Signs (London) Limited

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Linton Signs (London) Limited

Company Information

Director	Mr Andrew William Cook
Registered office	5 North Court Armstrong Road Maidstone Kent ME15 6JZ
Accountants	Stones Accountancy Limited Chartered Accountant 5 North Court Armstrong Road Maidstone Kent ME15 6JZ

Linton Signs (London) Limited

(Registration number: 04800743)
Abridged Balance Sheet as at 30 June 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	4	11,755	15,110
Current assets			
Stocks	5	1,000	1,000
Debtors	6	6,640	3,376
Cash at bank and in hand		296,286	262,257
		303,926	266,633
Creditors: Amounts falling due within one year		(25,078)	(30,457)
Net current assets		278,848	236,176
Total assets less current liabilities		290,603	251,286
Provisions for liabilities		(2,233)	(2,871)
Accruals and deferred income		(2,090)	(1,800)
Net assets		286,280	246,615
Capital and reserves			
Called up share capital	7	1	1
Retained earnings		286,279	246,614
Shareholders' funds		286,280	246,615

For the financial year ending 30 June 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

All of the company's members have consented to the preparation of an Abridged Balance Sheet in accordance with Section 444(2A) of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime. As permitted by section 444 (5A) of the Companies Act 2006, the director has not delivered to the registrar a copy of the Profit and Loss Account.

Approved and authorised by the director on 4 December 2023

Linton Signs (London) Limited

(Registration number: 04800743)
Abridged Balance Sheet as at 30 June 2023

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Mr Andrew William Cook
Director

The notes on pages 4 to 9 form an integral part of these abridged financial statements.

1 General information

The company is a private company limited by share capital, incorporated in Other.

The address of its registered office is:
5 North Court
Armstrong Road
Maidstone
Kent
ME15 6JZ
United Kingdom

The principal place of business is:
Unit 3
Picks Farm
Sewardstone Road
Chingford
London
E4 7RA
England

These financial statements were authorised for issue by the director on 4 December 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These abridged financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

Basis of preparation

These abridged financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Going concern

The financial statements have been prepared on a going concern basis.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.
The company recognises revenue when:
The amount of revenue can be reliably measured;
it is probable that future economic benefits will flow to the entity;
and specific criteria have been met for each of the company's activities.

Linton Signs (London) Limited

Notes to the Unaudited Abridged Financial Statements for the Year Ended 30 June 2023

Tax

The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

Deferred tax is recognised in respect of all timing differences between taxable profits and profits reported in the financial statements.
Unrelieved tax losses and other deferred tax assets are recognised when it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.
Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference.

Tangible assets

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.
The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	**Depreciation method and rate**
Plant and machinery	20% on written down value
Motor Vehicles	25% on written down value
Computer equipment	Three year straight line

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.
Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first-in, first-out (FIFO) method.
The cost of finished goods and work in progress comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. At each reporting date, stocks are assessed for impairment. If stocks are impaired, the carrying amount is reduced to its selling price less costs to complete and sell; the impairment loss is recognised immediately in profit or loss.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.
Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

Dividends

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

3 Staff numbers

The average number of persons employed by the company (including the director) during the year, was 1 (2022 - 1).

4 Tangible assets

	Furniture, fittings and equipment £	Motor vehicles £	Other tangible assets £	Total £
Cost or valuation				
At 1 July 2022	2,015	24,326	24,874	51,215
Additions	566	-	-	566
At 30 June 2023	2,581	24,326	24,874	51,781
Depreciation				
At 1 July 2022	2,015	10,114	23,976	36,105
Charge for the year	188	3,553	180	3,921
At 30 June 2023	2,203	13,667	24,156	40,026
Carrying amount				
At 30 June 2023	378	10,659	718	11,755
At 30 June 2022	-	14,212	898	15,110

5 Stocks

	2023 £	2022 £
Other inventories	1,000	1,000

6 Debtors

Debtors includes £Nil (2022 - £Nil) due after more than one year.

7 Share capital

Allotted, called up and fully paid shares

	2023 No.	2023 £	2022 No.	2022 £
Ordinary of £1 each	1	1	1	1

8 Dividends

	2023	2022
	£	£
Final dividend of £1.00 (2022 - £2.00) per ordinary share	-	-
Interim dividend of £3.00 (2022 - £10,900.00) per ordinary share	35,000	-
	35,000	-

9 Related party transactions

Notes to the Unaudited Abridged Financial Statements for the Year Ended 30 June 2023

Director's remuneration

The director's remuneration for the year was as follows:

	2023	2022
	£	£
Remuneration	12,570	12,335