

**LINDERTIS COMPANY LIMITED**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2023**

**LINDERTIS COMPANY LIMITED**

**COMPANY INFORMATION**

<b>Directors</b>	D L Laird (resigned 9 November 2023) Lord A J M Colyton C Hopkinson (resigned 9 November 2023)
<b>Registered number</b>	SC036885
<b>Registered office</b>	Whitehall House 33 Yeaman Shore Dundee DD1 4BJ
<b>Accountants</b>	EQ Accountants LLP Chartered Accountants Westby 64 West High Street Forfar Angus DD8 1BJ
<b>Solicitors</b>	Thomtons Law LLP Whitehall House 33 Yeaman Shore Dundee DD1 4BJ

**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 JULY 2023**

	Note	2023 £	2022 £
<b>FIXED ASSETS</b>			
Fixed Asset Investments	4	233,755	233,755
		<u>233,755</u>	<u>233,755</u>
<b>CURRENT ASSETS</b>			
Debtors Within One Year	5	42,566	43,016
Creditors: amounts falling due within one year		(1,000)	-
		<u>41,566</u>	<u>43,016</u>
<b>NET CURRENT ASSETS</b>		<u>41,566</u>	<u>43,016</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>275,321</u>	<u>276,771</u>
<b>NET ASSETS</b>		<u><u>275,321</u></u>	<u><u>276,771</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		2,500	2,500
Capital redemption reserve		141,656	141,656
Profit and loss account		131,165	132,615
		<u>275,321</u>	<u>276,771</u>

For the year ended 31 July 2023 the Company was entitled to exemption from audit under section 480 of the Companies Act 2006.

Members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The Company has opted not to file the profit and loss account in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 19 December 2023.

**Lord A J M Colyton**  
Director

The notes on pages 2 to 4 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2023**

**1. GENERAL INFORMATION**

Lindertis Company Limited is a private company, limited by shares, incorporated in Scotland with registration number SC036885. The registered office is Drumleys, Lindertis, Kirriemuir, Angus, DD8 5NU.

The Company's functional and presentational currency is GBP.

**2. ACCOUNTING POLICIES**

**2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

**2.2 TAXATION**

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

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 income.

**2.3 VALUATION OF INVESTMENTS**

Investments in subsidiaries are measured at cost less accumulated impairment.

**2.4 FINANCIAL INSTRUMENTS**

The Company has elected to apply the provisions of Section 11 "Basic Financial Instruments" of FRS 102 to all of its financial instruments.

The Company has elected to apply the recognition and measurement provisions of IFRS 9 Financial Instruments (as adopted by the UK Endorsement Board) with the disclosure requirements of Sections 11 and 12 and the other presentation requirements of FRS 102.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**3. EMPLOYEES**

The average monthly number of employees, including directors, during the year was 3 (2022 - 3).

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2023

4. FIXED ASSET INVESTMENTS

	Investments in subsidiary companies £
<b>COST OR VALUATION</b>	
At 1 August 2022	233,755
At 31 July 2023	<u>233,755</u>

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2023

5. DEBTORS

	2023 £	2022 £
Amounts owed by group undertakings	42,566	43,016
	<u>42,566</u>	<u>43,016</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Accruals and deferred income	1,000	-
	<u>1,000</u>	<u>-</u>

7. SHARE CAPITAL

	2023 £	2022 £
<b>ALLOTTED, CALLED UP AND FULLY PAID</b>		
1 (2022 - 1) Ordinary shares share of £2,500.00	<u>2,500</u>	<u>2,500</u>

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.