

**REGISTERED NUMBER: 02362624 (England and Wales)**

**W.O.S. GROUP LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2018**

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FOR THE YEAR ENDED 30 SEPTEMBER 2018**

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**W.O.S. GROUP LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 30 SEPTEMBER 2018**

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**DIRECTOR:** J P Dickson

**REGISTERED OFFICE:** Highland House  
Mayflower Close  
Chandlers Ford  
Eastleigh  
Hampshire  
SO53 4AR

**REGISTERED NUMBER:** 02362624 (England and Wales)

**BANKERS:** National Westminster Bank PLC  
23 Brunswick Place  
Southampton  
Hampshire  
SO15 2AQ

**BALANCE SHEET**  
**30 SEPTEMBER 2018**

|                                              | Notes | 2018<br>£          | 2017<br>£          |
|----------------------------------------------|-------|--------------------|--------------------|
| <b>CURRENT ASSETS</b>                        |       |                    |                    |
| Debtors                                      | 3     | 2,646,620          | 2,544,470          |
| Cash at bank                                 |       | <u>51</u>          | <u>111</u>         |
|                                              |       | <b>2,646,671</b>   | <b>2,544,581</b>   |
| <b>CREDITORS</b>                             |       |                    |                    |
| Amounts falling due within one year          | 4     | <u>(1,372,301)</u> | <u>(1,158,151)</u> |
| <b>NET CURRENT ASSETS</b>                    |       | <b>1,274,370</b>   | <b>1,386,430</b>   |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <b>1,274,370</b>   | <b>1,386,430</b>   |
| <b>CAPITAL AND RESERVES</b>                  |       |                    |                    |
| Called up share capital                      |       | 800,000            | 800,000            |
| Retained earnings                            |       | <u>474,370</u>     | <u>586,430</u>     |
|                                              |       | <b>1,274,370</b>   | <b>1,386,430</b>   |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2018 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 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.
- (b)

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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director on 28 June 2019 and were signed by:

J P Dickson - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2018**

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**1. STATUTORY INFORMATION**

W.O.S. Group Limited is a private company, limited by shares, registered in England and Wales. 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 FRS 102 "The Financial Reporting Standards applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies' regime.

The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

The company has taken advantage of the small companies' exemption not to prepare consolidated accounts.

**Turnover**

Turnover represents the value of services provided under contracts to the extent that there is a right to consideration and is recorded at the value of the consideration due.

**Financial instruments**

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial assets are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Basic financial assets, which include trade and other receivables and cash and bank balances are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method, unless the arrangement constitutes a financial transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Basic financial liabilities, which include trade and other payables, are initially measured at transaction price and subsequently measured at amortised cost, unless the arrangement constitutes a financing transaction where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

Equity instruments issued by the company are recorded at the fair value of the proceeds received net of direct issue costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

**Taxation**

Taxation for the year 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.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2018**

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**2. ACCOUNTING POLICIES - continued****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 year 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. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                    | 2018                    | 2017                    |
|------------------------------------|-------------------------|-------------------------|
|                                    | £                       | £                       |
| Amounts owed by group undertakings | 2,498,256               | 2,396,106               |
| Other debtors                      | <u>148,364</u>          | <u>148,364</u>          |
|                                    | <u><b>2,646,620</b></u> | <u><b>2,544,470</b></u> |

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

|                              | 2018                    | 2017                    |
|------------------------------|-------------------------|-------------------------|
|                              | £                       | £                       |
| Taxation and social security | 4,182                   | 4,182                   |
| Other creditors              | <u>1,368,119</u>        | <u>1,153,969</u>        |
|                              | <u><b>1,372,301</b></u> | <u><b>1,158,151</b></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.