

Registration number: 04309805

Filing Plus Group Limited

Unaudited Financial Statements for
the Period Ended 31 December 2021

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Filing Plus Group Limited
Company information

Directors	C E Bligh N J Ritchie
Company secretary	S Waudby
Registered office	The Databank Unit 5 Redhill Distribution Centre Salbrook Road Redhill Surrey RH1 5DY

Filing Plus Group Limited Director's Report for the Period Ended 31 December 2021

The directors present their report and the financial statements for the nine month period ended 31 December 2021.

Directors of the company

The directors who held office during the period were as follows:

C E Bligh – appointed 30 April 2021
N J Ritchie – appointed 30 April 2021
D Lindsay – resigned 31 August 2021

Business activity

The company has not traded during the current period or prior year.

On 30 April 2021, the Company was acquired by the Restore plc group, as part of a wider transaction to acquire Rainbow HoldCo Limited, which trades as EDM Group Limited ("EDM")

Going concern

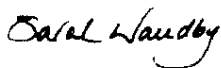
The Directors are satisfied that the Company has adequate resources to continue in operation for a period of at least 12 months from the approval of these financial statements. The Company is able to draw on support from its ultimate controlling party, Restore plc, and therefore the Directors have adopted the going concern basis of accounting in preparing the financial statements.

Small companies provision statement

In preparing this report, the Directors have taken advantage of the small companies exemptions provided by Section 415A of the Companies Act 2006.

This report has 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.

Approved by the directors on 26 September 2022 and signed on their behalf by:



.....
S Waudby,
Company Secretary

Filing Plus Group Limited

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

Filing Plus Group Limited

Profit and Loss Account for the Period Ended 31 December 2021

The company has not traded during the current period or prior year. During this year, the company received no income and incurred no expenditure and therefore made neither profit nor loss.

The notes on pages 7 to 8 form an integral part of these financial statements.

Filing Plus Group Limited

Registration number: 04309805)

Statement of Changes in Equity for the Period Ended 31 December 2021

	Share Capital £	Share Premium £	Retained Earnings £	Total Equity £
Opening Balance at 1 April 2021	53,023	36,977	5,795,988	5,885,988
Profit in the period	-	-	-	-
Share capital reduction (note 6)	(50,022)	(36,977)	89,999	-
Balance at 31 December 2021	1	-	5,885,987	5,885,988

The notes on pages 7 to 8 form an integral part of these financial statements.

Filing Plus Group Limited
(Registration number: 04309805)
Balance Sheet as at 31 December 2021

	Note	31 December 2021 £	31 March 2021 £
Current assets			
Debtors	5	<u>5,885,988</u>	<u>5,885,988</u>
Capital and reserves			
Called up share capital	6	1	53,023
Share premium reserve	7	-	36,977
Profit and loss account	7	<u>5,885,987</u>	<u>5,795,988</u>
Shareholders' funds		<u>5,885,988</u>	<u>5,885,988</u>

The Company is entitled to exemption from audit under Section 479A of the Companies Act 2006 for the period 1 April 2021 to 31 December 2021.

The members have not required the Company to obtain an audit of its financial statements for the period 1 April 2021 to 31 December 2021 in accordance with Section 466 of the Companies Act 2006.

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 and in accordance with the provisions of FRS102 Section 1A small entities.

Approved and authorised by the directors on 26 September 2022 and signed on their behalf by:

.....
N J Ritchie
Director

The notes on pages 7 to 8 form an integral part of these financial statements.

Filing Plus Group Limited
Notes to the Unaudited Financial Statements for the Period Ended
31 December 2021

1 General information

The company is a private company limited by share capital, incorporated in the UK. The address of its registered office is:

The Databank Unit 5 Redhill Distribution Centre,
Salbrook Road,
Redhill,
Surrey RH1 5DY

2 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with Section 1A of FRS102, the Financial Reporting Standard applicable in the UK, and Republic of Ireland ("FRS102, Section 1A")

Going concern

The Directors are satisfied that the Company has adequate resources to continue in operation for a period of at least 12 months from the approval of these financial statements. The Company is able to draw on support from its ultimate controlling party, Restore plc, and therefore the Directors have adopted the going concern basis of accounting in preparing the financial statements.

3 Profit on ordinary activities before taxation

The company has not traded externally.

4 Employees and Directors

The company has no employees and no employees are remunerated by the company.

The directors received no remuneration. The directors during the financial year were also directors of other group companies and were remunerated for their services to the group by Restore Plc.

Key management personnel include the directors of the company. The directors do not consider any other personnel to be classified as key management. The directors have the authority and responsibility for planning, directing and controlling the activities of the company.

5 Debtors

	31 December 2021 £	31 March 2021 £
Amounts owed by group undertakings	5,885,988	5,885,988
Corporation tax recoverable	-	-
	<u>5,885,988</u>	<u>5,885,988</u>

Filing Plus Group Limited
Notes to the Unaudited Financial Statements for the Period Ended
31 December 2021

6 Share capital

Allotted, called up and fully paid shares

	31 December 2021		31 March 2021	
	No.	£	No.	£
Ordinary A shares of £1 each	1	1	25,000	25,000
Ordinary B shares of £1 each	-	-	25,000	25,000
Ordinary C shares of £1 each	-	-	1,697	1,697
Ordinary D shares of £1 each	-	-	1,326	1,326
	<u>1</u>	<u>1</u>	<u>53,023</u>	<u>53,023</u>

During the period and as part of a group-wide share redesignation and consolidation programme, the 'A' Ordinary shares, 'B' Ordinary shares, 'C' Ordinary shares and 'D' Ordinary shares were all redesignated as Ordinary shares. After this exercise, the company's share capital consisted of 53,023 Ordinary shares of £1 each. Subsequently, the company's share capital was reduced by cancelling and extinguishing 53,022 of the issued Ordinary shares of £1 each and the company's share premium account was reduced from £36,977 to £nil.

7 Reserves

Called up share capital

Called up share capital represents the nominal value of shares that have been issued.

Share premium

Share premium account includes any premiums received on the issue of share capital.

Profit and loss account

Profit and loss account includes all current and prior period retained profits and losses.

8 Subsequent events

Following the period end, a dividend in specie has been declared of £5,885,987.

9 Parent and ultimate parent undertaking

The company's immediate parent is EDM Group Limited, incorporated in the UK.

The ultimate parent company at 31 December 2021 was Restore plc, a company registered in England and Wales. Consolidated financial statements of Restore plc are available upon request from The Databank Unit 5 Redhill Distribution Centre, Salbrook Road, Redhill, Surrey, England, RH1 5DY, or can be downloaded from the Restore plc website.