

Registered number: 06264283

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**WORLDWIDE APPROVAL SERVICES LTD.**

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**UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31/05/2018**

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**ACCOUNTS**  
**FOR THE YEAR ENDED 31/05/2018**

**DIRECTORS**

Hema NORONHA

**REGISTERED OFFICE**

13 John Prince'S Street 2nd Floor

2nd Floor

London

W1G 0JR

**COMPANY DETAILS**

Private company limited by shares registered in EW - England and Wales,  
registered number 06264283

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**ACCOUNTS**  
**FOR THE YEAR ENDED 31/05/2018**

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**DIRECTORS' REPORT**  
**FOR THE YEAR ENDED 31/05/2018**

The directors present their report and accounts for the year ended 31/05/2018

**DIRECTORS**

The directors who served during the year were as follows:

Hema NORONHA

**STATEMENT OF DIRECTORS RESPONSIBILITIES**

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

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

The directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The report of the directors has been prepared in accordance with the special provisions within Part 15 of the Companies Act 2006.

This report was approved by the board on 09/01/2019

Hema NORONHA

Director

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**ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED ACCOUNTS  
OF WORLDWIDE APPROVAL SERVICES LTD., FOR THE YEAR ENDED 31/05/2018**

In order to assist you to fulfill your duties under the Companies Act 2006, we have prepared for your approval the accounts of WORLDWIDE APPROVAL SERVICES LTD. for the year ended 31/05/2018 as set out on pages 5 to 8 from the company's accounting records and from information and explanations you have given us.

As a practising member of the , we are subject to its ethical and other professional requirements which are detailed on their website.

This report is made solely to the Board of Directors of WORLDWIDE APPROVAL SERVICES LTD., as a body, in accordance with the terms of our engagement letter dated . Our work has been undertaken solely to prepare for your approval the accounts of WORLDWIDE APPROVAL SERVICES LTD. and state those matters that we have agreed to state to the Board of Directors of WORLDWIDE APPROVAL SERVICES LTD., as a body, in this report, in accordance with the requirements of the as detailed on their website. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than WORLDWIDE APPROVAL SERVICES LTD. and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that WORLDWIDE APPROVAL SERVICES LTD. has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profitability of WORLDWIDE APPROVAL SERVICES LTD.. You consider that WORLDWIDE APPROVAL SERVICES LTD. is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of WORLDWIDE APPROVAL SERVICES 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 accounts.

**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 31/05/2018**

	Notes	2018 £	2017 £
<b>TURNOVER</b>		648,120	9,013
Cost of sales		(646,984) )	(8,113)
<b>GROSS PROFIT</b>		1,136	900
Distribution costs and selling expenses		(6,271)	-
Administrative expenses		10,178	-
<b>OPERATING PROFIT</b>		5,043	900
<b>PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION</b>		5,043	900
Tax on profit on ordinary activities	3	(958)	(178)
<b>PROFIT ON ORDINARY ACTIVITIES AFTER TAXATION</b>		4,085	722

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**BALANCE SHEET AT 31/05/2018**

	Notes	2018 £	2017 £
<b>CURRENT ASSETS</b>			
Debtors	4	23,633	13,279
Cash at bank and in hand		472,843	1
		<u>496,476</u>	<u>13,280</u>
<b>CREDITORS: Amounts falling due within one year</b>	5	<u>487,566</u>	<u>8,455</u>
<b>NET CURRENT ASSETS</b>		<u>8,910</u>	<u>4,825</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>8,910</u>	<u>4,825</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	6	1	1
Profit and loss account		<u>8,909</u>	<u>4,824</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>8,910</u>	<u>4,825</u>

For the year ending 31/05/2018 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

**Approved by the board on 09/01/2019 and signed on their behalf  
by**

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Hema NORONHA  
Director

**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31/05/2018**

**1. ACCOUNTING POLICIES**

**1a. Basis Of Accounting**

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 section 1A - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 .

**1b. Taxation**

Corporation tax payable is provided on taxable profits at the current rates.

Provision is made for deferred taxation in so far as a liability or asset has arisen as a result of transactions that had occurred by the balance sheet date and have given rise to an obligation to pay more tax in the future, or the right to pay less tax in the future. An asset has not been recognised to the extent that the transfer of economic benefits in the future is uncertain. Deferred tax assets and liabilities recognised have not been discounted.

**1c. Foreign Currency**

Transactions in currencies, other than the functional currency of the company, are recorded at the rate of the exchange on the date the transaction occurred. Monetary items denominated in other currencies are translated at the rate prevailing at the end of the reporting period. All differences are taken to the profit and loss account. Non-monetary items that are measured at the historic cost in a foreign currency are not retranslated.

**1d. Turnover**

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

**2. EMPLOYEES**

	<b>2018</b>	<i>2017</i>
	<b>No.</b>	<b>No.</b>
Average number of employees	-	-

**3. TAX ON ORDINARY ACTIVITIES**

	<b>2018</b>	<i>2017</i>
	<b>£</b>	<b>£</b>
Corporation tax	958	178
	<u>958</u>	<u>178</u>

**4. DEBTORS**

	<b>2018</b>	<i>2017</i>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year</b>		
Trade debtors	-	13,279
Directors current account	23,633	-
	<u>23,633</u>	<u>13,279</u>



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

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
UK corporation tax	1,301	342
Trade creditors	423,783	8,113
Deferred income	62,482	-
	<u>487,566</u>	<u>8,455</u>

**6. SHARE CAPITAL**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
<b>Allotted, issued and fully paid:</b>		
1 Class 1 shares of £1 each	<u>1</u>	<u>1</u>
	<u>1</u>	<u>1</u>

**TRADING AND PROFIT AND LOSS ACCOUNT**  
**FOR THE YEAR ENDED 31/05/2018**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Turnover	648,120	9,013
Cost of Sales:		
Purchases	646,984	8,113
	<u>646,984</u>	<u>8,113</u>
	646,984	8,113
Gross Profit	<u>1,136</u>	<u>900</u>
	1,136	900
Less:		
Distribution costs	6,271	-
Administrative expenses	<u>(10,178)</u>	<u>-</u>
	(3,907)	-
Net profit for the year before taxation	5,043	900
Taxation	<u>958</u>	<u>178</u>
Net profit for the year after taxation	4,085	722
Retained profits brought forward	<u>4,824</u>	<u>4,102</u>
Retained profits carried forward	<u>8,909</u>	<u>4,824</u>

This page does not form part of the Company's Statutory Accounts and is prepared for the information of the Directors only.

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.