

REGISTERED NUMBER: 08452131 (England and Wales)

SOTERIA DEFENCE AND SECURITY LIMITED

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

Rothman Pantall LLP
Chartered Accountants
Fryern House
125 Winchester Road
Chandlers Ford
Hampshire
SO53 2DR

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

	Page
Company Information	1
Chartered Accountants' Report	2
Statement of Financial Position	3
Notes to the Financial Statements	4

SOTERIA DEFENCE AND SECURITY LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2017**

DIRECTORS:

Mr R P D Thompson
Mr D England

REGISTERED OFFICE:

232-233 Temple Avenue
London
EC4Y 0HP

REGISTERED NUMBER:

08452131 (England and Wales)

ACCOUNTANTS:

Rothman Pantall LLP
Chartered Accountants
Fryern House
125 Winchester Road
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**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS
ON THE UNAUDITED FINANCIAL STATEMENTS OF
SOTERIA DEFENCE AND SECURITY LIMITED**

The following reproduces the text of the report prepared for the directors and members in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Statement of Financial Position. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Soteria Defence and Security Limited for the year ended 31 March 2017 which comprise the Income Statement, Statement of Financial Position and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of Soteria Defence and Security Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Soteria Defence and Security Limited and state those matters that we have agreed to state to the Board of Directors of Soteria Defence and Security Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Soteria Defence and Security Limited Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Soteria Defence and Security Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Soteria Defence and Security Limited. You consider that Soteria Defence and Security Limited 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 financial statements of Soteria Defence and Security Limited. 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 financial statements.

Rothman Pantall LLP
Chartered Accountants
Fryern House
125 Winchester Road
Chandlers Ford
Hampshire
SO53 2DR

9 July 2017

STATEMENT OF FINANCIAL POSITION
31 MARCH 2017

	Notes	2017 £	£	2016 £	£
FIXED ASSETS					
Tangible assets	4		412		1,668
CURRENT ASSETS					
Stocks	5	-		19,000	
Debtors	6	89,104		111,727	
Cash at bank		<u>170,367</u>		<u>17,606</u>	
		259,471		148,333	
CREDITORS					
Amounts falling due within one year	7	<u>228,384</u>		<u>121,766</u>	
NET CURRENT ASSETS			<u>31,087</u>		<u>26,567</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>31,499</u>		<u>28,235</u>
CAPITAL AND RESERVES					
Called up share capital	8		100		100
Retained earnings			<u>31,399</u>		<u>28,135</u>
SHAREHOLDERS' FUNDS			<u>31,499</u>		<u>28,235</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2017 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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 Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 9 July 2017 and were signed on its behalf by:

Mr R P D Thompson - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

1. STATUTORY INFORMATION

Soteria Defence and Security 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.

The presentation currency of the financial statements is the Pound Sterling (£).

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

a) This is the first year in which financial statements have been prepared under FRS102 section 1A. The date of transition is 1 April 2015.

b) The transition to FRS102 section 1A has resulted in no changes in accounting policies to those used previously.

Turnover

Turnover represents net sales during the year (excluding value added tax) adjusted for accrued and deferred income where applicable.

Depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer Equipment - 33% straight line

Fixed assets

All fixed assets are initially recorded at cost.

Work in progress

Work in progress includes a relevant proportion of overheads according to the stage of completion of a particular contract.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the statement of financial position date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Taxation

The charge for taxation is based on the profit for the year and takes into account taxation deferred.

Current tax is measured at amounts expected to be paid using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed by the balance sheet date, except for the recognition of deferred tax assets which are limited to the extent that the company anticipates making sufficient taxable profits in the future to absorb the reversal of the underlying timing differences. Deferred tax balances are not discounted.

Dividends

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2017

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2016 - 2) .

4. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2016	
and 31 March 2017	3,818
DEPRECIATION	
At 1 April 2016	2,150
Charge for year	1,256
At 31 March 2017	3,406
NET BOOK VALUE	
At 31 March 2017	412
At 31 March 2016	1,668

5. STOCKS

	2017 £	2016 £
Work-in-progress	<u>-</u>	<u>19,000</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Trade debtors	89,104	111,189
VAT	<u>-</u>	<u>538</u>
	89,104	111,727

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Trade creditors	101,492	94,547
Tax	7,679	25,719
VAT	17,713	-
Accruals and deferred income	101,500	1,500
	228,384	121,766

8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2017 £	2016 £
51	A Ordinary Shares	£1	51	51
49	B Ordinary Shares	£1	49	49
			100	100

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2017

9. **ULTIMATE CONTROLLING PARTY**

The company was under the control of Mr R Thompson and Mrs K Thompson by virtue of the shareholdings in Alpha Tiger Limited.

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.