

**REGISTERED NUMBER: 08452131 (England and Wales)**

**SOTERIA DEFENCE AND SECURITY LIMITED**

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019**

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

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FOR THE YEAR ENDED 31 MARCH 2019**

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**SOTERIA DEFENCE AND SECURITY LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2019**

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**DIRECTORS:**

Mr R P D Thompson  
Mr D England

**REGISTERED OFFICE:**

Fryern House  
125 Winchester Road  
Chandlers Ford  
Hampshire  
SO53 2DR

**REGISTERED NUMBER:**

08452131 (England and Wales)

**ACCOUNTANTS:**

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

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS  
ON THE UNAUDITED FINANCIAL STATEMENTS OF  
SOTERIA DEFENCE AND SECURITY LIMITED**

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**The following reproduces the text of the report prepared for the directors 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 2019 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 and its 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.

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

Date: .....

**STATEMENT OF FINANCIAL POSITION**  
**31 MARCH 2019**

	Notes	2019 £	£	2018 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		1,066		154
<b>CURRENT ASSETS</b>					
Debtors	5	23,302		21,055	
Cash at bank		<u>28,874</u>		<u>54,822</u>	
		52,176		75,877	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>14,822</u>		<u>40,948</u>	
<b>NET CURRENT ASSETS</b>			<u>37,354</u>		<u>34,929</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>38,420</u>		<u>35,083</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>38,320</u>		<u>34,983</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>38,420</u>		<u>35,083</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 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 22 July 2019 and were signed on its behalf by:

Mr D England - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

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**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 is 08452131 and the registered office address is Fryern House, 125 Winchester Road, Chandler's Ford, Hampshire, SO53 2DR.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

The presentation currency is the Pound Sterling (£).

**Significant judgements and estimates**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date, and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

The directors do not consider there to be any significant judgements or estimates.

**Turnover**

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

Turnover is recognised on provision of the service.

**Tangible fixed assets**

All fixed assets are initially recognised at cost and subsequently carried at cost less accumulated depreciation and accumulated impairment losses.

The cost of fixed assets initially recognised includes its purchase price and any cost that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in a manner intended by management.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Computer Equipment - 33% straight line

The assets' residual values and useful lives are reviewed and adjusted if appropriate, at the end of each reporting period. The effect of any change is adjusted prospectively.

**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.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2018 - NIL).

**4. TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
At 1 April 2018	4,025
Additions	1,374
At 31 March 2019	<u>5,399</u>
<b>DEPRECIATION</b>	
At 1 April 2018	3,871
Charge for year	462
At 31 March 2019	<u>4,333</u>
<b>NET BOOK VALUE</b>	
At 31 March 2019	<u>1,066</u>
At 31 March 2018	<u>154</u>

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

	2019 £	2018 £
Trade debtors	2,769	19,989
Amounts owed by group undertakings	13,253	1,066
Prepayments and accrued income	7,280	-
	<u>23,302</u>	<u>21,055</u>

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

	2019 £	2018 £
Trade creditors	4,044	35,608
Corporation tax	820	1,205
VAT	2,208	2,385
Accruals and deferred income	7,750	1,750
	<u>14,822</u>	<u>40,948</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.