

REGISTERED NUMBER: 08452131 (England and Wales)

SOTERIA DEFENCE AND SECURITY LIMITED

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2018

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

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FOR THE YEAR ENDED 31 MARCH 2018**

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SOTERIA DEFENCE AND SECURITY LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2018**

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:

Rothman Pantall 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**

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 2018 which comprise the Statement of Income and Retained Earnings, 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.

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

13 December 2018

STATEMENT OF FINANCIAL POSITION
31 MARCH 2018

| | Notes | 2018 £ | £ | 2017 £ | £ |
|--|-------|---------------|---------------|----------------|---------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 4 | | 154 | | 412 |
| CURRENT ASSETS | | | | | |
| Debtors | 5 | 21,055 | | 89,104 | |
| Cash at bank | | <u>54,822</u> | | <u>170,367</u> | |
| | | 75,877 | | 259,471 | |
| CREDITORS | | | | | |
| Amounts falling due within one year | 6 | <u>40,948</u> | | <u>228,384</u> | |
| NET CURRENT ASSETS | | | <u>34,929</u> | | <u>31,087</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | <u>35,083</u> | | <u>31,499</u> |
| CAPITAL AND RESERVES | | | | | |
| Called up share capital | | | 100 | | 100 |
| Retained earnings | 7 | | <u>34,983</u> | | <u>31,399</u> |
| SHAREHOLDERS' FUNDS | | | <u>35,083</u> | | <u>31,499</u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors on 30 November 2018 and were signed on its behalf by:

Mr D England - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

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.

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

The principal activity of the company is management consultancy.

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.

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 director does 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.

Tangible fixed assets

All fixed assets are initially recorded at cost.

Depreciation is provided to write off the cost, less estimated residual values, evenly over their expected useful lives. It is calculated at the following rates:

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.

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 2018

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2017 - 2) .

4. TANGIBLE FIXED ASSETS

| | Computer equipment £ |
|-----------------------|-------------------------------------|
| COST | |
| At 1 April 2017 | 3,818 |
| Additions | 207 |
| At 31 March 2018 | <u>4,025</u> |
| DEPRECIATION | |
| At 1 April 2017 | 3,406 |
| Charge for year | 465 |
| At 31 March 2018 | <u>3,871</u> |
| NET BOOK VALUE | |
| At 31 March 2018 | <u>154</u> |
| At 31 March 2017 | <u>412</u> |

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2018 £ | 2017 £ |
|------------------------------------|-------------------|-------------------|
| Trade debtors | 19,989 | 89,104 |
| Amounts owed by group undertakings | 1,066 | - |
| | <u>21,055</u> | <u>89,104</u> |

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2018 £ | 2017 £ |
|------------------------------|-------------------|-------------------|
| Trade creditors | 35,608 | 101,492 |
| Tax | 1,205 | 7,679 |
| VAT | 2,385 | 17,713 |
| Accruals and deferred income | 1,750 | 101,500 |
| | <u>40,948</u> | <u>228,384</u> |

7. RESERVES

| | Retained earnings £ |
|---------------------|------------------------------------|
| At 1 April 2017 | 31,399 |
| Profit for the year | 3,584 |
| At 31 March 2018 | <u>34,983</u> |

There were no other gains or losses arising during the period, except as disclosed in the profit and loss account.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2018

8. 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.