

**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**  
**FOR**  
**COMAR GROUP LIMITED**

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**FOR THE YEAR ENDED 31 DECEMBER 2019**

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**COMAR GROUP LIMITED**

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

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**DIRECTORS:**

P J Marsh  
M Hynd

**REGISTERED OFFICE:**

Photon House  
Station Road  
Linton  
CAMBRIDGE  
Cambridgeshire  
CB21 4NW

**REGISTERED NUMBER:**

10528273 (England and Wales)

**ACCOUNTANTS:**

Staffords  
Chartered Accountants  
Unit 1, Cambridge House  
Camboro Business Park  
Oakington Road, Girton  
CAMBRIDGE  
Cambridgeshire  
CB3 0QH

**COMAR GROUP LIMITED (REGISTERED NUMBER: 10528273)**

**BALANCE SHEET**  
**31 DECEMBER 2019**

	Notes	2019 £	£	2018 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		31,555		21,633
<b>CURRENT ASSETS</b>					
Debtors	5	1,273,970		678,694	
Cash at bank		<u>138,692</u>		<u>-</u>	
		1,412,662		678,694	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>1,523,301</u>		<u>777,931</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(110,639)</u>		<u>(99,237)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>(79,084)</u>		<u>(77,604)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	7		1		1
Retained earnings			<u>(79,085)</u>		<u>(77,605)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(79,084)</u>		<u>(77,604)</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 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
- (b) 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.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Profit and Loss Account has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 16 December 2020 and were signed on its behalf by:

P J Marsh - Director

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

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**1. STATUTORY INFORMATION**

Comar Group 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.

**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.

**Related party exemption**

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

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

Plant and machinery etc - at varying rates on cost

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Profit and Loss Account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 36 (2018 - 31) .

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

**4. TANGIBLE FIXED ASSETS**

	<b>Plant and machinery etc £</b>
<b>COST</b>	
At 1 January 2019	22,852
Additions	<u>13,940</u>
At 31 December 2019	<u>36,792</u>
<b>DEPRECIATION</b>	
At 1 January 2019	1,219
Charge for year	<u>4,018</u>
At 31 December 2019	<u>5,237</u>
<b>NET BOOK VALUE</b>	
At 31 December 2019	<u>31,555</u>
At 31 December 2018	<u>21,633</u>

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

	<b>2019 £</b>	<b>2018 £</b>
Amounts owed by group undertakings	1,248,311	648,917
Other debtors	<u>25,659</u>	<u>29,777</u>
	<u><b>1,273,970</b></u>	<u><b>678,694</b></u>

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

	<b>2019 £</b>	<b>2018 £</b>
Trade creditors	1,305	15,564
Amounts owed to group undertakings	1,476,433	725,331
Taxation and social security	45,563	34,973
Other creditors	<u>-</u>	<u>2,063</u>
	<u><b>1,523,301</b></u>	<u><b>777,931</b></u>

**7. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:			<b>2019</b>	<b>2018</b>
Number:	Class:	Nominal value:	<b>£</b>	<b>£</b>
1	Ordinary	£1	<u><b>1</b></u>	<u><b>1</b></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.