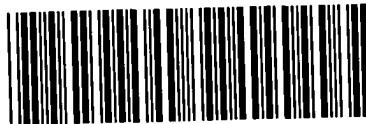

SOS PUBLICATIONS LIMITED

UNAUDITED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2019

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COMPANIES HOUSE

SOS PUBLICATIONS LIMITED
REGISTERED NUMBER: 01910152

BALANCE SHEET
AS AT 28 FEBRUARY 2019

	Note	2019 £	2018 £
FIXED ASSETS			
Investments	5	2	2
		<u>2</u>	<u>2</u>
CURRENT ASSETS			
Stocks		2,731	2,731
Debtors	6	80,798	80,743
Cash at bank and in hand		603	594
		<u>84,132</u>	<u>84,068</u>
Creditors: amounts falling due within one year	7	(4,111)	(4,123)
NET CURRENT ASSETS		<u>80,021</u>	<u>79,945</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>80,023</u>	<u>79,947</u>
NET ASSETS		<u><u>80,023</u></u>	<u><u>79,947</u></u>
CAPITAL AND RESERVES			
Called up share capital	8	56	56
Share premium account		9,984	9,984
Other reserves		44	44
Profit and loss account		69,939	69,863
		<u>80,023</u>	<u>79,947</u>

SOS PUBLICATIONS LIMITED
REGISTERED NUMBER: 01910152

BALANCE SHEET (CONTINUED)
AS AT 28 FEBRUARY 2019

The director considers that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

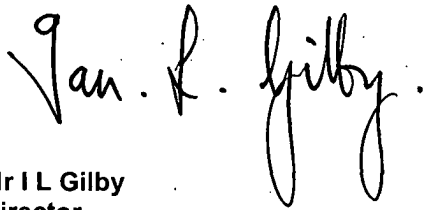
The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

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

The Company has opted not to file the statement of income and retained earnings in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:



Mr I L Gilby
Director

Date: 17 September 2019

The notes on pages 3 to 6 form part of these financial statements.

SOS PUBLICATIONS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2019

1. GENERAL INFORMATION

SOS Publications Limited is a private company limited by shares and incorporated in England. Its registered office is Salisbury House, Station Road, Cambridge, CB1 2LA.

The company's functional and presentational currency is GBP.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

2.2 TURNOVER

Turnover comprises revenue recognised by the company in respect of the sale of publications and the provision of management services to its subsidiary company during the year, exclusive of Value Added Tax and trade discounts.

2.3 VALUATION OF INVESTMENTS

Investments in subsidiaries are measured at cost less accumulated impairment.

2.4 STOCKS

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a first in, first out basis. Work in progress and finished goods include labour and attributable overheads.

At each balance sheet date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in profit or loss.

2.5 DEBTORS

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.6 CREDITORS

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2019

2. ACCOUNTING POLICIES (CONTINUED)

2.7 TAXATION

Tax is recognised in the Statement of Income and Retained Earnings, except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the company operates and generates income.

3. EMPLOYEES

The average monthly number of employees, including directors, during the year was 1 (2018 - 1).

4. TAXATION

	2019 £	2018 £
CORPORATION TAX		
Current tax on profits for the year	111	123
	<u>111</u>	<u>123</u>
TOTAL CURRENT TAX	<u>111</u>	<u>123</u>

FACTORS AFFECTING TAX CHARGE FOR THE YEAR

There were no factors that affected the tax charge for the year which has been calculated on the profits on ordinary activities before tax at the standard rate of corporation tax in the UK of 19% (2018 - 19.08 %).

SOS PUBLICATIONS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2019**

5. FIXED ASSET INVESTMENTS

	Investments in subsidiary companies £
COST OR VALUATION	
At 1 March 2018	2
At 28 February 2019	<u>2</u>

6. DEBTORS

	2019 £	2018 £
Amounts owed by group undertakings	80,798	66,226
Other debtors	-	14,517
	<u>80,798</u>	<u>80,743</u>

7. CREDITORS: Amounts falling due within one year

	2019 £	2018 £
Corporation tax	111	123
Accruals and deferred income	4,000	4,000
	<u>4,111</u>	<u>4,123</u>

SOS PUBLICATIONS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2019**

8. SHARE CAPITAL

	2019 £	2018 £
Allotted, called up and fully paid		
28 (2018 - 28) Ordinary A Shares shares of £1.00 each	28	28
28 (2018 - 28) Ordinary B Shares shares of £1.00 each	28	28
	<hr/>	<hr/>
	56	56
	<hr/>	<hr/>