UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

FOR

CERT LIMITED

Accountancy Solutions (UK) Limited
Chartered Certified Accountants
& Statutory Auditors
Suite 9, Normanby Gateway
Lysaghts Way
Seunthorpe
North Lincolnshire
DN15 9YG
CERT LIMITED (REGISTERED NUMBER: 03436611)

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for the year ended 31 March 2017

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<td>3</td>
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CERT LIMITED

COMPANY INFORMATION
for the year ended 31 March 2017

DIRECTORS:          R J Keightley
                    N King
                    Mrs C A Mason

SECRETARY:          R J Keightley

REGISTERED OFFICE:  Suite 14
                    Water's Edge Business Centre
                    Maltkiln Road
                    Barton Upon Humber
                    North Lincolnshire
                    DN18 5JR

REGISTERED NUMBER:  03436611 (England and Wales)

ACCOUNTANTS:       Accountancy Solutions (UK) Limited
                    Chartered Certified Accountants
                    & Statutory Auditors
                    Suite 9, Normanby Gateway
                    Lysaghts Way
                    Scunthorpe
                    North Lincolnshire
                    DN15 9YG

BANKERS:            Unity Trust Bank plc
                    Nine Brindley Place
                    Birmingham
                    B1 2HB
CERT LIMITED (REGISTERED NUMBER: 03436611)

BALANCE SHEET
31 March 2017

<table>
<thead>
<tr>
<th>Notes</th>
<th>31.3.17</th>
<th>31.3.16</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>FIXED ASSETS</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tangible assets 4</td>
<td>7,441</td>
<td>9,287</td>
</tr>
<tr>
<td>CURRENT ASSETS</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debtors 5</td>
<td>59,268</td>
<td>154,313</td>
</tr>
<tr>
<td>Cash at bank and in hand 200,985</td>
<td>1,805</td>
<td></td>
</tr>
<tr>
<td></td>
<td>260,253</td>
<td>156,118</td>
</tr>
<tr>
<td>CREDITORS</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Amounts falling due within one year 6</td>
<td>67,406</td>
<td>109,642</td>
</tr>
<tr>
<td>NET CURRENT ASSETS</td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL ASSETS LESS CURRENT LIABILITIES</td>
<td></td>
<td></td>
</tr>
<tr>
<td>RESERVES</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Income and expenditure account 7</td>
<td>200,288</td>
<td>55,763</td>
</tr>
</tbody>
</table>

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
(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 surplus or deficit 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 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 12 December 2017 and were signed on its behalf by:

Mrs C A Mason - Director

The notes form part of these financial statements
1. **STATUTORY INFORMATION**

CERT Limited is a private company, limited by guarantee, 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 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.

   **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.
   - Improvements to property: 10% on cost
   - Fixtures and fittings: 25% on reducing balance
   - Computer equipment: 25% on reducing balance

   **Taxation**
   Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, 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.

   **Presentation of the financial statements**
   Whilst the company does not trade with a view to profit, the financial statements are prepared in accordance with the accounting requirements of the Companies Act 1985 except where an alternative or amended format is required to ensure that the financial statements show a true and fair view. The profit and loss account should be read as 'income and expenditure account'.

3. **EMPLOYEES AND DIRECTORS**

   The average number of employees during the year was 13.
4. **TANGIBLE FIXED ASSETS**

<table>
<thead>
<tr>
<th></th>
<th>Short leasehold</th>
<th>Improvements to property</th>
<th>Fixtures and fittings</th>
<th>Computer equipment</th>
<th>Totals</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td><strong>COST</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>At 1 April 2016</td>
<td>1</td>
<td>6,386</td>
<td>14,291</td>
<td>51,427</td>
<td>72,105</td>
</tr>
<tr>
<td>Additions</td>
<td>-</td>
<td>-</td>
<td>1,355</td>
<td>6,404</td>
<td>7,759</td>
</tr>
<tr>
<td>Disposals</td>
<td>(1)</td>
<td>(6,386)</td>
<td>(14,291)</td>
<td>-</td>
<td>(20,678)</td>
</tr>
<tr>
<td>At 31 March 2017</td>
<td>-</td>
<td>-</td>
<td>1,355</td>
<td>57,831</td>
<td>59,186</td>
</tr>
<tr>
<td><strong>DEPRECIATION</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>At 1 April 2016</td>
<td>-</td>
<td>1,667</td>
<td>12,976</td>
<td>48,175</td>
<td>62,818</td>
</tr>
<tr>
<td>Charge for year</td>
<td>-</td>
<td>-</td>
<td>37</td>
<td>3,533</td>
<td>3,570</td>
</tr>
<tr>
<td>Eliminated on disposal</td>
<td>-</td>
<td>(1,667)</td>
<td>(12,976)</td>
<td>-</td>
<td>(14,643)</td>
</tr>
<tr>
<td>At 31 March 2017</td>
<td>-</td>
<td>-</td>
<td>37</td>
<td>51,708</td>
<td>51,745</td>
</tr>
<tr>
<td><strong>NET BOOK VALUE</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>At 31 March 2017</td>
<td>-</td>
<td>-</td>
<td>1,318</td>
<td>6,123</td>
<td>7,441</td>
</tr>
<tr>
<td>At 31 March 2016</td>
<td>1</td>
<td>4,719</td>
<td>1,315</td>
<td>3,252</td>
<td>9,287</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th></th>
<th>31.3.17</th>
<th>31.3.16</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Trade debtors</td>
<td>51,579</td>
<td>116,320</td>
</tr>
<tr>
<td>VAT</td>
<td>7,689</td>
<td>-</td>
</tr>
<tr>
<td>Prepayments &amp; accrued income</td>
<td>-</td>
<td>37,993</td>
</tr>
<tr>
<td></td>
<td>59,268</td>
<td>154,313</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th></th>
<th>31.3.17</th>
<th>31.3.16</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Bank loans and overdrafts</td>
<td>-</td>
<td>22,279</td>
</tr>
<tr>
<td>Other loans - less than 1 yr</td>
<td>-</td>
<td>33,333</td>
</tr>
<tr>
<td>Trade creditors</td>
<td>18,401</td>
<td>18,816</td>
</tr>
<tr>
<td>Taxation</td>
<td>36,593</td>
<td>-</td>
</tr>
<tr>
<td>Social security and other taxes</td>
<td>7,017</td>
<td>15,874</td>
</tr>
<tr>
<td>VAT</td>
<td>-</td>
<td>13,832</td>
</tr>
<tr>
<td>Net wages</td>
<td>-</td>
<td>1,000</td>
</tr>
<tr>
<td>Directors' current accounts</td>
<td>53</td>
<td>-</td>
</tr>
<tr>
<td>Accruals and deferred income</td>
<td>5,342</td>
<td>4,508</td>
</tr>
<tr>
<td></td>
<td>67,406</td>
<td>109,642</td>
</tr>
</tbody>
</table>
7. RESERVES

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>At 1 April 2016</td>
<td>£55,763</td>
</tr>
<tr>
<td>Surplus for the year</td>
<td>£144,525</td>
</tr>
<tr>
<td>At 31 March 2017</td>
<td>£200,288</td>
</tr>
</tbody>
</table>

Income and expenditure account
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.