

Registration number: 02506680

U.K.U.U.G. Limited (trading as FLOSS UK)

Annual Report and Financial Statements

for the Year Ended 31 December 2016

Critchleys Audit LLP
Registered Auditors
23-38 Hythe Bridge Street
Oxford
OX1 2EP

U.K.U.U.G. Limited (trading as FLOSS UK)

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U.K.U.U.G. Limited (trading as FLOSS UK)

Company Information

Directors	Q Wright M Keating
Company secretary	J Morrison
Registered office	9 Browning Avenue Warwick CV34 6JQ
Bankers	HSBC plc 18 North Street Bishops Stortford Herts CM23 2LP
Auditors	Critchleys Audit LLP Registered Auditors 23-38 Hythe Bridge Street Oxford OX1 2EP

U.K.U.U.G. Limited (trading as FLOSS UK)

Directors' Report for the Year Ended 31 December 2016

The directors present their report and the financial statements for the year ended 31 December 2016.

Directors of the company

The directors who held office during the year were as follows:

Q Wright

KR Johnson (resigned 21 September 2016)

M Keating (appointed 21 September 2016)

Principal activity

The principal activity of the company is that of representing users of UNIX and Open systems in the UK

Disclosure of information to the auditors

Each director has taken steps that they ought to have taken as a director in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information. The directors confirm that there is no relevant information that they know of and of which they know the auditors are unaware.

Small companies provision statement

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the Board on and signed on its behalf by:

.....

Q Wright
Director

U.K.U.U.G. Limited (trading as FLOSS UK)

Statement of Directors' Responsibilities

The directors acknowledge their responsibilities for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006 and in accordance with FRS 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland.' They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

U.K.U.U.G. Limited (trading as FLOSS UK)

Independent Auditor's Report to the Members of U.K.U.U.G. Limited (trading as FLOSS UK)

We have audited the financial statements of U.K.U.U.G. Limited (trading as FLOSS UK) for the year ended 31 December 2016, set out on pages 6 to 13. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 Section 1A 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditor

As explained more fully in the Statement of Directors' Responsibilities (set out on page 3), the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors to the financial statements, including "APB Ethical Standard - Provisions Available for Small Entities (Revised)".

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on the financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2016 and of its loss for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to smaller entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

U.K.U.U.G. Limited (trading as FLOSS UK)

Independent Auditor's Report to the Members of U.K.U.U.G. Limited (trading as FLOSS UK)

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Directors' Report.

.....
Robert Kirtland (Senior Statutory Auditor)
For and on behalf of Critchleys Audit LLP, Statutory Auditor

23-38 Hythe Bridge Street
Oxford
OX1 2EP

Date:.....

U.K.U.U.G. Limited (trading as FLOSS UK)

Profit and Loss Account for the Year Ended 31 December 2016

	Note	Total 31 December 2016 £	Total 31 December 2015 £
Turnover		20,875	46,230
Administrative expenses		(52,459)	(63,104)
Other operating income		<u>50</u>	<u>-</u>
Operating deficit		<u>(31,534)</u>	<u>(16,874)</u>
Other interest receivable and similar income		<u>107</u>	<u>232</u>
		<u>107</u>	<u>232</u>
Deficit before tax		(31,427)	(16,642)
Taxation		<u>(21)</u>	<u>(46)</u>
Deficit for the financial year		<u><u>(31,448)</u></u>	<u><u>(16,688)</u></u>

The above results were derived from continuing operations.

The company has no recognised gains or losses for the year other than the results above.

The notes on pages 10 to 13 form an integral part of these financial statements.

U.K.U.U.G. Limited (trading as FLOSS UK)

Statement of Comprehensive Income for the Year Ended 31 December 2016

	Note	2016 £	2015 £
Deficit for the year		<u>(31,448)</u>	<u>(16,688)</u>
Total comprehensive income for the year		<u><u>(31,448)</u></u>	<u><u>(16,688)</u></u>

The notes on pages 10 to 13 form an integral part of these financial statements.
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U.K.U.U.G. Limited (trading as FLOSS UK)

**(Registration number: 02506680)
Balance Sheet as at 31 December 2016**

	Note	2016 £	2015 £
Current assets			
Debtors	5	2,207	6,680
Cash at bank and in hand		<u>46,782</u>	<u>72,569</u>
		48,989	79,249
Creditors: Amounts falling due within one year	6	<u>(1,820)</u>	<u>(4,043)</u>
Net assets		<u>47,169</u>	<u>75,206</u>
Capital and reserves			
Profit and loss account		<u>47,169</u>	<u>75,206</u>
Total equity		<u>47,169</u>	<u>75,206</u>

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved and authorised by the Board on and signed on its behalf by:

.....

Q Wright

Director

The notes on pages 10 to 13 form an integral part of these financial statements.

U.K.U.U.G. Limited (trading as FLOSS UK)

Statement of Changes in Equity for the Year Ended 31 December 2016

	Profit and loss account £	Total £
At 1 January 2016	78,617	78,617
Deficit for the year	<u>(31,448)</u>	<u>(31,448)</u>
Total comprehensive income	<u>(31,448)</u>	<u>(31,448)</u>
At 31 December 2016	<u>47,169</u>	<u>47,169</u>
	Profit and loss account £	Total £
At 1 January 2015	91,894	91,894
Deficit for the year	<u>(16,688)</u>	<u>(16,688)</u>
Total comprehensive income	<u>(16,688)</u>	<u>(16,688)</u>
At 31 December 2015	<u>75,206</u>	<u>75,206</u>

The notes on pages 10 to 13 form an integral part of these financial statements.

U.K.U.U.G. Limited (trading as FLOSS UK)

Notes to the Financial Statements for the Year Ended 31 December 2016

1 General information

The company is a company limited by guarantee incorporated in United Kingdom.

The address of its registered office is:

9 Browning Avenue
Warwick
CV34 6JQ

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

Tax

The tax expense for the period comprises current tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

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

Tangible assets

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

U.K.U.U.G. Limited (trading as FLOSS UK)

Notes to the Financial Statements for the Year Ended 31 December 2016

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

3 Auditors' remuneration

	2016 £	2015 £
Audit of the financial statements	<u>1,400</u>	<u>1,380</u>
Other fees to auditors		
All other non-audit services	<u>350</u>	<u>350</u>

U.K.U.U.G. Limited (trading as FLOSS UK)

Notes to the Financial Statements for the Year Ended 31 December 2016

4 Tangible assets

	Properties under construction £	Total £
Cost or valuation		
At 1 January 2016	<u>3,734</u>	<u>3,734</u>
At 31 December 2016	<u>3,734</u>	<u>3,734</u>
Depreciation		
At 1 January 2016	<u>3,734</u>	<u>3,734</u>
At 31 December 2016	<u>3,734</u>	<u>3,734</u>
Carrying amount		
At 31 December 2016	<u><u>-</u></u>	<u><u>-</u></u>

5 Debtors

	2016 £	2015 £
Trade debtors	-	1,542
Other debtors	<u>2,207</u>	<u>5,138</u>
Total current trade and other debtors	<u><u>2,207</u></u>	<u><u>6,680</u></u>

6 Creditors

	Note	2016 £	2015 £
Due within one year			
Taxation and social security		-	746
Other creditors		<u>1,820</u>	<u>3,297</u>
		<u><u>1,820</u></u>	<u><u>4,043</u></u>

U.K.U.U.G. Limited (trading as FLOSS UK)

Notes to the Financial Statements for the Year Ended 31 December 2016

7 Transition to FRS 102

Balance Sheet at 1 January 2015

	Note	As originally reported £	Reclassification £	Remeasurement £	As restated £
Capital and reserves					
Total equity		-	-	-	-

Balance Sheet at 31 December 2015

	Note	As originally reported £	Reclassification £	Remeasurement £	As restated £
Capital and reserves					
Total equity		-	-	-	-

Profit and Loss Account for the year ended 31 December 2015

	Note	As originally reported £	Reclassification £	Remeasurement £	As restated £
Turnover		-	-	-	-
Operating surplus/(deficit)		-	-	-	-
Surplus/(deficit) before tax		-	-	-	-
Surplus/(deficit) for the financial year		-	-	-	-