

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2022
FOR
OPEN SOURCE GIS LIMITED

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FOR THE YEAR ENDED 30TH JUNE 2022

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OPEN SOURCE GIS LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 30TH JUNE 2022

DIRECTORS: Mrs L. N. Chick
J. S. W. Chick, Esq

SECRETARY: Mrs L. N. Chick

REGISTERED OFFICE: 15a Station Road
Epping
Essex
CM16 4HG

REGISTERED NUMBER: 06270310 (England and Wales)

ACCOUNTANT: Cobbin Floyd Ltd
Chartered Accountants
15a Station Road
Epping
Essex
CM16 4HG

ABRIDGED BALANCE SHEET
30TH JUNE 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	4	2	2
CURRENT ASSETS			
Debtors		-	171
Cash at bank		<u>981</u>	<u>2,226</u>
		981	2,397
CREDITORS			
Amounts falling due within one year		(3,641)	(4,064)
NET CURRENT LIABILITIES		(2,660)	(1,667)
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(2,658)</u>	<u>(1,665)</u>
CAPITAL AND RESERVES			
Called up share capital		2	2
Retained earnings		(2,660)	(1,667)
SHAREHOLDERS' FUNDS		<u>(2,658)</u>	<u>(1,665)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th June 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th June 2022 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 notes form part of these financial statements

ABRIDGED BALANCE SHEET - continued
30TH JUNE 2022

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

All the members have consented to the preparation of an abridged Balance Sheet for the year ended 30th June 2022 in accordance with Section 444(2A) of the Companies Act 2006.

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 and authorised for issue on 20th July 2022 and were signed on its behalf by:

Mrs L. N. Chick - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2022

1. STATUTORY INFORMATION

Open Source GIS 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.

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.

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2021 - 2) .

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2022

4. TANGIBLE FIXED ASSETS

Totals
£

COST

At 1st July 2021
and 30th June 2022

3,082

DEPRECIATION

At 1st July 2021
and 30th June 2022

3,080

NET BOOK VALUE

At 30th June 2022

2

At 30th June 2021

2

CHARTERED ACCOUNTANT'S REPORT TO THE BOARD OF DIRECTORS
ON THE UNAUDITED FINANCIAL STATEMENTS OF
OPEN SOURCE GIS 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 Balance Sheet. 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, I have prepared for your approval the financial statements of Open Source GIS Limited for the year ended 30th June 2022 which comprise the Income Statement, Abridged Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given me.

As a practising member of the Institute of Chartered Accountants in England and Wales (ICAEW), I am 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 Open Source GIS Limited, as a body, in accordance with my terms of engagement. My work has been undertaken solely to prepare for your approval the financial statements of Open Source GIS Limited and state those matters that I have agreed to state to the Board of Directors of Open Source GIS Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than Open Source GIS Limited and its Board of Directors, as a body, for my work or for this report.

It is your duty to ensure that Open Source GIS 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 loss of Open Source GIS Limited. You consider that Open Source GIS Limited is exempt from the statutory audit requirement for the year.

I have not been instructed to carry out an audit or a review of the financial statements of Open Source GIS Limited. For this reason, I have not verified the accuracy or completeness of the accounting records or information and explanations you have given to me and I do not, therefore, express any opinion on the statutory financial statements.

Cobbin Floyd Ltd
Chartered Accountants
15a Station Road
Epping
Essex
CM16 4HG

20th July 2022