

REGISTERED NUMBER: 08339458 (England and Wales)

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
A&W SOFTWARE UK LIMITED**

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for the Year Ended 31 December 2023**

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A&W SOFTWARE UK LIMITED

**COMPANY INFORMATION
for the Year Ended 31 December 2023**

DIRECTORS: P Dixen
Ms J Schmidt

SECRETARY: M Knipp

REGISTERED OFFICE: c/o Hillier Hopkins LLP
First floor, Radius House,
51 Clarendon Road
Watford
Hertfordshire
WD17 1HP

REGISTERED NUMBER: 08339458 (England and Wales)

AUDITORS: Hillier Hopkins LLP
Chartered Accountants and
Statutory Auditor
Radius House, 51 Clarendon Road
Watford
Hertfordshire
WD17 1HP

BALANCE SHEET
31 December 2023

	Notes	2023 £	2022 £
CURRENT ASSETS			
Debtors	4	22,532	16,269
Cash at bank		<u>43,200</u>	<u>49,528</u>
		65,732	65,797
CREDITORS			
Amounts falling due within one year	5	<u>24,206</u>	<u>33,201</u>
NET CURRENT ASSETS		<u>41,526</u>	<u>32,596</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>41,526</u>	<u>32,596</u>
CAPITAL AND RESERVES			
Called up share capital		1,000	1,000
Retained earnings		<u>40,526</u>	<u>31,596</u>
SHAREHOLDERS' FUNDS		<u>41,526</u>	<u>32,596</u>

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 Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 6 August 2024 and were signed on its behalf by:

P Dixen - Director

Ms J Schmidt - Director

**NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2023**

1. STATUTORY INFORMATION

A&W Software UK 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.

Going concern

The directors have made an assessment in preparing these financial statements as to whether the Company is a going concern and have concluded that there are no material uncertainties that may cast doubt on the Company's ability to continue as a going concern.

Turnover

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

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.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

Operating leases

Rentals paid under operating leases are charged to the profit and loss account as incurred.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2022 - 2).

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2023

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

	2023	2022
	£	£
Amounts owed by group undertakings	14,022	12,778
Other debtors	<u>8,510</u>	<u>3,491</u>
	<u>22,532</u>	<u>16,269</u>

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

	2023	2022
	£	£
Trade creditors	202	749
Taxation and social security	3,266	2,570
Other creditors	<u>20,738</u>	<u>29,882</u>
	<u>24,206</u>	<u>33,201</u>

6. **LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	16,409	7,403
Between one and five years	<u>42,947</u>	<u>11,105</u>
	<u>59,356</u>	<u>18,508</u>

7. **DISCLOSURE UNDER SECTION 444(5B) OF THE COMPANIES ACT 2006**

The Report of the Auditors was unqualified.

Simon Speller (Senior Statutory Auditor)
for and on behalf of Hillier Hopkins LLP

8. **RELATED PARTY DISCLOSURES**

In accordance with paragraph 33.1A of FRS 102, there are no related party transactions that require disclosure as all transactions have been between wholly owned members of the group.

9. **ULTIMATE CONTROLLING PARTY**

The immediate parent undertaking is A+W Software GmbH , a company incorporated in Germany.

The ultimate parent undertaking and controlling entity is Constellation Software Inc., a company incorporated in Canada. The largest group in which the results of the company are consolidated is that headed by Constellation Software Inc.. The consolidated financial statements of this group are available to the public and may be obtained from Suite 12000, 20 Adelaide Street East, Toronto, Ontario, Canada.

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.