

Unaudited Financial Statements for the Year Ended 31st March 2026

for

OCS Accountants Ltd

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for the Year Ended 31st March 2026

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OCS Accountants Ltd

Company Information
for the Year Ended 31st March 2026

DIRECTORS:

Mrs A G Cook
Ms H Patton

REGISTERED OFFICE:

Biz Hub Tees Valley
Belasis Hall Technology Park
Billingham
Co. Durham
TS23 4EA

REGISTERED NUMBER:

15969310 (England and Wales)

Balance Sheet
31st March 2026

	Notes	2026 £	2025 £
FIXED ASSETS			
Intangible assets	4	531,697	-
CURRENT ASSETS			
Stocks		245,455	-
Debtors	5	19,690	20
Cash at bank and in hand		3,639	170
		<u>268,784</u>	<u>190</u>
CREDITORS			
Amounts falling due within one year	6	<u>(5,943)</u>	<u>(100)</u>
NET CURRENT ASSETS		<u>262,841</u>	<u>90</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>794,538</u>	<u>90</u>
CREDITORS			
Amounts falling due after more than one year	7	(558,900)	
PROVISIONS FOR LIABILITIES		<u>(61,364)</u>	<u>-</u>
NET ASSETS		<u>174,274</u>	<u>90</u>
CAPITAL AND RESERVES			
Called up share capital		100	100
Retained earnings		<u>174,174</u>	<u>(10)</u>
		<u>174,274</u>	<u>90</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2026 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.

Balance Sheet - continued
31st March 2026

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 30th June 2026 and were signed on its behalf by:

Mrs A G Cook - Director

Notes to the Financial Statements
for the Year Ended 31st March 2026

1. STATUTORY INFORMATION

OCS Accountants Ltd 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 represented by the amount of sales invoices issued in the year (net of Value Added Tax) along with an adjustment for Work in Progress.

GOODWILL

Goodwill relates to the purchase cost of a block of fees in 2025. The directors believe that there is no impairment to the purchase cost in the year and, as such, have not impaired the value in these accounts. Further, the directors will revalue the value each year to the actual market value of this block of fees.

INTANGIBLE ASSETS

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

STOCKS

Stocks are represented by Work in Progress. Work in Progress is measured as time allocated to clients for work done, reduced by any profit element, to leave the amount shown as being the cost to the business of that work.

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 NIL (2025 - NIL).

Notes to the Financial Statements - continued
for the Year Ended 31st March 2026

4. INTANGIBLE FIXED ASSETS

	Goodwill
	£
COST	
Additions	531,697
At 31st March 2026	<u>531,697</u>
NET BOOK VALUE	
At 31st March 2026	<u>531,697</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Trade debtors	12,340	-
Amounts owed by group undertakings	<u>7,350</u>	<u>20</u>
	<u>19,690</u>	<u>20</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Trade creditors	2,440	-
Amounts owed to group undertakings	-	100
Taxation and social security	<u>3,503</u>	<u>-</u>
	<u>5,943</u>	<u>100</u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2026	2025
	£	£
Other creditors	<u>558,900</u>	<u>-</u>

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.