

Registered number
16000708

WGG Holdings Limited

Filleted Accounts

31 March 2026

WGG Holdings Limited**Registered number:** 16000708**Balance Sheet****as at 31 March 2026**

	Notes	2026 £
Fixed assets		
Investments	3	472,208
Creditors: amounts falling due within one year	(441,608)	
Net current liabilities		(441,608)
Net assets		<u>30,600</u>
Capital and reserves		
Called up share capital		100
Profit and loss account		30,500
Shareholders' funds		<u>30,600</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

W Granger

Director

Approved by the board on 22 July 2026

WGG Holdings Limited

Notes to the Accounts

for the period from 7 October 2024 to 31 March 2026

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Going Concern

The financial statements have been prepared on a going concern basis.

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 significant doubt on the Company's ability to continue as a going concern for the period of at least 12 months from the date of approval of these financial statements.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Investments

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing

differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Exemption from preparing consolidated financial statements

The company, and the group headed by it, qualify as small as set out in section 383 of the Companies Act 2006 and the parent and Group are considered eligible for the exemption to prepare consolidated accounts.

2 Employees

2026

Number

Average number of persons employed by the company

0

3 Investments

**Investments in
subsidiary
undertakings
£**

Cost

Additions

472,208

At 31 March 2026

472,208

The Company's investments at the balance sheet date in the share capital of companies including the following:

Point	Professional	Recruitment	Limited
Registered		office:	
102		High	Street
Huntingdon			
Cambridgeshire			
PE29			3 L H
Class	of	shares:	Holdings(%)
Ordinary 100%			

4 Related party transactions

As at the 31 March 2026, the company owed £268,208 to Point Professional Recruitment Limited. This is repayable on demand and is not interest bearing.

5 Other information

WGG Holdings Limited is a private company limited by shares and incorporated in England. Its registered office is:

Poin Recruitment
102 High Street
Huntingdon
Cambridgeshire
PE29 3LH

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.