

Registered no: 4426322
England and Wales

GATTACA PLC

INTERIM FINANCIAL STATEMENTS
FOR THE PERIOD FROM
1 August 2016 to 30 November 2016

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INCOME STATEMENT
for the period from 1 August 2016 to 30 November 2016

		Period from 01/08/2016 to 30/11/2016 <i>Unaudited</i>
	Note	£'000
Income from investment in subsidiary	2	5,500
Finance income		146
Finance cost		(146)
PROFIT BEFORE TAX		5,500
Income tax expense	3	-
PROFIT FOR THE PERIOD		5,500

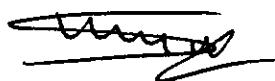
STATEMENT OF COMPREHENSIVE INCOME
for the period from 1 August 2016 to 30 November 2016

	Period from 01/08/2016 to 30/11/2016 <i>Unaudited</i>
	£'000
PROFIT AND TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	5,500

Statement of Financial Position
at 30 November 2016

		30/11/2016
		<i>Unaudited</i>
		£'000
ASSETS		
Non-current assets		
Investments in subsidiary undertakings	4	7,213
Current Assets		
Trade and other receivables	5	85,835
Cash and cash equivalents	6	-
Total Current Assets		85,835
TOTAL ASSETS		93,048
LIABILITIES		
Non-current liabilities		
Bank loans and overdrafts		(13,608)
TOTAL NON-CURRENT LIABILITIES		(13,608)
Current liabilities		
Amounts owed to Group companies	7	(31,711)
TOTAL CURRENT LIABILITIES		(31,711)
TOTAL LIABILITIES		(45,319)
NET ASSETS		47,729
EQUITY ATTRIBUTABLE TO EQUITY HOLDERS OF THE PARENT		
Called-up equity share capital	8	312
Share premium account		8,696
Merger reserve		28,526
Share based payment reserve		2,537
Retained earnings		7,658
TOTAL EQUITY		47,729

These financial statements were approved by the board of directors on 9 December 2016, and signed on its behalf by:



A S DYER
 Finance Director

UNAUDITED STATEMENT OF CHANGES IN EQUITY
for the period from 1 August 2016 to 30 November 2016

UNAUDITED INTERIM STATEMENT OF CHANGES IN EQUITY

	Share Capital	Share Premium	Merger reserve	Share- based payment reserve	Retained Earnings	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Balance at 1 August 2016	312	8,696	28,526	2,537	2,158	42,229
Profit and total comprehensive income for the period	-	-	-	-	5,500	5,500
Balance at 30 November 2016	312	8,696	28,526	2,537	7,658	47,729

NOTES

forming part of the financial statements

1 THE COMPANY AND SIGNIFICANT ACCOUNTING POLICIES

i Basis of preparation of Interim financial information

These interim financial statements are for the period ending 30 November 2016. They have been prepared using the same accounting policies and estimation techniques as set out in the group accounts for the year ended 31 July 2016. They do not include all of the information required for full annual financial statements, and should be read in conjunction with the consolidated financial statements for the year ended 31 July 2016 which have been filed with the Registrar of Companies. The auditor's report on those financial statements was unqualified and did not contain a statement under section 498 (2) or (3) of the Companies Act 2006.

ii Taxation

Current tax is the tax currently payable based on taxable profit for the period.

iii Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and on demand deposits.

iv Dividends

Dividend distributions payable to equity shareholders are included in "other short term financial liabilities" when the dividends are approved in general meeting prior to the balance sheet date.

v Equity

Equity comprises the following:

- "Share capital" represents the nominal value of equity shares.
- "Share premium" represents the excess over nominal value of the fair value of consideration received for equity shares, net of expenses of the share issue.
- "Share-based payment reserve" represents equity-settled share-based employee remuneration until such share options are exercised.
- "Merger reserve" represents the excess fair value above the nominal value of the consideration on the acquisition of Networkers International plc.
- "Retained earnings" represents retained profits.

NOTES

forming part of the financial statements

2 DIVIDENDS

Period from
01/08/2016
to 30/11/2016
£'000
5,500

Dividends received from subsidiary undertakings

3 INCOME TAX EXPENSE

Period from
01/08/2016
to 30/11/2016
£'000
-

Analysis of charge in the period

Total income tax expense

The total tax charge is lower than the standard rate of corporation tax. The differences are detailed below:

Profit before tax	5,500
Corporation Tax at average rate for the period 20%	1,100
Corporate income tax relief on intra-group dividends	(1,100)
Total UK tax expense	<u>-</u>

4 INVESTMENTS IN SUBSIDIARY UNDERTAKINGS

30/11/2016
£'000
7,213
-
7,213

At 1 August 2016

Investments during the period

At 30 November 2016

5 TRADE AND OTHER RECEIVABLES

30/11/2016
£'000
85,835

Amounts owed by subsidiary undertakings

6 CASH AND CASH EQUIVALENTS

30/11/2016
£'000
-

Cash at bank

7 TRADE AND OTHER PAYABLES

30/11/2016
£'000
31,711

Amounts owed to subsidiary undertakings

8 SHARE CAPITAL

Authorised share capital

30/11/2016
£'000

40,000,000 Ordinary shares of £0.01 each

400

Allotted, called up and fully paid

30/11/2016
£'000

Ordinary shares of £0.01 each

312