

Abbreviated Accounts  
for the Period 17 November 2014 to 30 November 2015  
for  
Alternative Communication Systems Ltd

Alternative Communication Systems Ltd (Registered number: 09313171)

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for the Period 17 November 2014 to 30 November 2015

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Alternative Communication Systems Ltd

Company Information  
for the Period 17 November 2014 to 30 November 2015

**DIRECTORS:** T D James  
Mrs S J James  
D L James

**SECRETARY:**

**REGISTERED OFFICE:** Acer Court  
North Leigh Business Park  
Nursery Road  
North Leigh  
Oxfordshire  
OX29 6SW

**REGISTERED NUMBER:** 09313171 (England and Wales)

**ACCOUNTANTS:** Westell Accountants  
3 Bradfield Court  
Drayton Mill, Milton Road  
Drayton  
Abingdon  
Oxfordshire  
OX14 4EF



Alternative Communication Systems Ltd (Registered number: 09313171)

Abbreviated Balance Sheet  
30 November 2015

|  | Notes | £              | £                |
|--|-------|----------------|------------------|
| <b>FIXED ASSETS</b>                          |       |                |                  |
| Intangible assets                            | 2     |                | 450,000          |
| Tangible assets                              | 3     |                | <u>58,306</u>    |
|  |       |                | 508,306          |
| <b>CURRENT ASSETS</b>                        |       |                |                  |
| Debtors                                      |       | 159,317        |                  |
| Cash at bank                                 |       | <u>50,691</u>  |                  |
|  |       | 210,008        |                  |
| <b>CREDITORS</b>                             |       |                |                  |
| Amounts falling due within one year          |       | <u>662,904</u> |                  |
| <b>NET CURRENT LIABILITIES</b>               |       |                | <u>(452,896)</u> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                | <u>55,410</u>    |
| <b>CAPITAL AND RESERVES</b>                  |       |                |                  |
| Called up share capital                      | 4     |                | 100              |
| Profit and loss account                      |       |                | <u>55,310</u>    |
| <b>SHAREHOLDERS' FUNDS</b>                   |       |                | <u>55,410</u>    |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 November 2015.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 November 2015 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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 abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 4 August 2016 and were signed on its behalf by:

D L James - Director

Mrs S J James - Director

T D James - Director



Alternative Communication Systems Ltd (Registered number: 09313171)

Notes to the Abbreviated Accounts  
for the Period 17 November 2014 to 30 November 2015

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

**Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2014, is being amortised evenly over its estimated useful life of ten years.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 25% on reducing balance and 20% on reducing balance

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

**2. INTANGIBLE FIXED ASSETS**

|                         | Total<br>£            |
|-------------------------|-----------------------|
| <b>COST</b>             |                       |
| Additions               | <u>500,000</u>        |
| At 30 November 2015     | <u>500,000</u>        |
| <b>AMORTISATION</b>     |                       |
| Amortisation for period | <u>50,000</u>         |
| At 30 November 2015     | <u>50,000</u>         |
| <b>NET BOOK VALUE</b>   |                       |
| At 30 November 2015     | <u><u>450,000</u></u> |





Alternative Communication Systems Ltd (Registered number: 09313171)

Notes to the Abbreviated Accounts - continued  
for the Period 17 November 2014 to 30 November 2015

3. **TANGIBLE FIXED ASSETS**

|                       | Total<br>£           |
|-----------------------|----------------------|
| <b>COST</b>           |                      |
| Additions             | <u>75,988</u>        |
| At 30 November 2015   | <u>75,988</u>        |
| <b>DEPRECIATION</b>   |                      |
| Charge for period     | <u>17,682</u>        |
| At 30 November 2015   | <u>17,682</u>        |
| <b>NET BOOK VALUE</b> |                      |
| At 30 November 2015   | <u><u>58,306</u></u> |

4. **CALLED UP SHARE CAPITAL**

| Allotted, issued and fully paid: |          | Nominal |                   |
|----------------------------------|----------|---------|-------------------|
| Number:                          | Class:   | value:  | £                 |
| 100                              | Ordinary | £1      | <u><u>100</u></u> |

100 Ordinary shares of £1 each were allotted and fully paid for cash at par during the period.



Alternative Communication Systems Ltd

Report of the Accountants to the Directors of  
Alternative Communication Systems Ltd

**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to four) have been prepared.**

As described on the balance sheet you are responsible for the preparation of the financial statements for the period ended 30 November 2015 set out on pages three to eight and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Westell Accountants  
3 Bradfield Court  
Drayton Mill, Milton Road  
Drayton  
Abingdon  
Oxfordshire  
OX14 4EF

Date: .....



