

**REGISTERED NUMBER: 03814360 (England and Wales)**

**Unaudited Financial Statements**  
**for the Year Ended 31 May 2018**  
**for**  
**ACT Publishing UK Limited**



**ACT Publishing UK Limited (Registered number: 03814360)**

**Contents of the Financial Statements  
for the Year Ended 31 May 2018**

	<b>Page</b>
<b>Abridged Balance Sheet</b>	1
<b>Notes to the Financial Statements</b>	2



**ACT Publishing UK Limited (Registered number: 03814360)****Abridged Balance Sheet  
31 May 2018**

	Notes	2018 £	£	2017 £	£
<b>FIXED ASSETS</b>					
Tangible assets	5		12,279		14,277
<b>CURRENT ASSETS</b>					
Debtors		87,586		106,035	
Cash at bank and in hand		<u>240,506</u>		<u>211,924</u>	
		328,092		317,959	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>78,787</u>		<u>86,706</u>	
<b>NET CURRENT ASSETS</b>			<u>249,305</u>		<u>231,253</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>261,584</u>		<u>245,530</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>261,484</u>		<u>245,430</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>261,584</u>		<u>245,530</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2018 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

All the members have consented to the preparation of an abridged Balance Sheet for the year ended 31 May 2018 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director on 17 August 2018 and were signed by:

Mr J R Jarrett - Director

The notes form part of these financial statements

Page 1

**ACT Publishing UK Limited (Registered number: 03814360)**

**Notes to the Financial Statements  
for the Year Ended 31 May 2018**

**1. STATUTORY INFORMATION**

ACT Publishing UK Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address are as below:

**Registered number:** 03814360  
**Registered office:** Kings Lodge  
London Road  
West Kingsdown  
Sevenoaks  
Kent  
TN15 6AR

**2. STATEMENT OF COMPLIANCE**

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

**3. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements have been prepared under the historical cost convention.

**Revenue recognition**

Sales comprise the fair value of the consideration received or receivable for the sale of goods in the ordinary course of the company's activities. Sales are presented, net of value-added tax, rebates and discounts. The company recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the entity and when specific criteria have been met for each of the company's activities as follows:

Revenue from the sale of goods is recognised at the point at which the goods have been delivered to the customer.

**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	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on cost

**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.

**Hire purchase and leasing commitments**

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

**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.

Free company information from Datalog <http://www.datalog.co.uk>

4. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 5 (2017 - 5) .

continued...



**ACT Publishing UK Limited (Registered number: 03814360)****Notes to the Financial Statements - continued  
for the Year Ended 31 May 2018****5. TANGIBLE FIXED ASSETS**

	<b>Totals</b>
	<b>£</b>
<b>COST</b>	
At 1 June 2017	135,341
Additions	<u>3,326</u>
At 31 May 2018	<u>138,667</u>
<b>DEPRECIATION</b>	
At 1 June 2017	121,064
Charge for year	<u>5,324</u>
At 31 May 2018	<u>126,388</u>
<b>NET BOOK VALUE</b>	
At 31 May 2018	<u>12,279</u>
At 31 May 2017	<u>14,277</u>



