

**FRONTIER COMPUTER SERVICES LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2018**

D Hampton & Co Limited

Frontier Computer Services Limited
Unaudited Financial Statements
For The Year Ended 31 May 2018

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Frontier Computer Services Limited
Balance Sheet
As at 31 May 2018

Registered number: 05442621

	Notes	2018		2017	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	2		6,894		6,894
			6,894		6,894
CURRENT ASSETS					
Debtors	3	44,521		29,158	
Cash at bank and in hand		16,646		20,955	
		61,167		50,113	
Creditors: Amounts Falling Due Within One Year	4		(26,711)		(22,842)
NET CURRENT ASSETS (LIABILITIES)			34,456		27,271
TOTAL ASSETS LESS CURRENT LIABILITIES			41,350		34,165
NET ASSETS			41,350		34,165
CAPITAL AND RESERVES					
Called up share capital	5		100		100
Profit and Loss Account			41,250		34,065
SHAREHOLDERS' FUNDS			41,350		34,165

Frontier Computer Services Limited
Balance Sheet (continued)
As at 31 May 2018

For the year ending 31 May 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.
- The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr Darren Warner

28/06/2018

The notes on pages 3 to 4 form part of these financial statements.

Frontier Computer Services Limited
Notes to the Financial Statements
For The Year Ended 31 May 2018

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. 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 sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

1.3. Tangible Fixed Assets and Depreciation

Rendering of services

Turnover from the rendering of services is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods. Turnover from the rendering of services is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods. Turnover from the rendering of services is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Fixtures & Fittings	0
Computer Equipment	0

1.4. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other year and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. The Company does not recognise provisions for liabilities and deferred tax assets within debtors. The Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

2. Tangible Assets

	Fixtures & Fittings	Computer Equipment	Total
	£	£	£
Cost			
As at 1 June 2017	6,315	579	6,894
As at 31 May 2018	6,315	579	6,894
Net Book Value			
As at 31 May 2018	6,315	579	6,894
As at 1 June 2017	6,315	579	6,894

3. Debtors

	2018	2017
	£	£
Due within one year		
Trade debtors	44,340	28,981
Other debtors	181	177
	44,521	29,158

4. Creditors: Amounts Falling Due Within One Year

	2018	2017
	£	£
Corporation tax	18,072	16,562
Other creditors	8,639	6,280
	26,711	22,842

5. Share Capital

	2018	2017
Allotted, Called up and fully paid	100	100

6. Dividends

	2018	2017
	£	£
On equity shares:		
Final dividend paid	70,000	72,000
	70,000	72,000

7. General Information

Frontier Computer Services Limited is a private company, limited by shares, incorporated in England & Wales, registered number 05442621. The registered office is 249 Vicarage Hill, South Benfleet, Essex, SS7 1PQ.