

REGISTERED NUMBER: 09313171 (England and Wales)

Financial Statements for the Year Ended 30 November 2018

for

Alternative Communication Systems
Limited

Alternative Communication Systems
Limited (Registered number: 09313171)

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for the Year Ended 30 November 2018

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Alternative Communication Systems
Limited

Company Information
for the Year Ended 30 November 2018

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
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Balance Sheet
30 November 2018

	Notes	30.11.18		30.11.17	
		£	£	£	£
FIXED ASSETS					
Intangible assets	4		300,000		350,000
Tangible assets	5		<u>39,137</u>		<u>48,321</u>
			339,137		398,321
CURRENT ASSETS					
Debtors	6	77,054		123,159	
Cash at bank		<u>104,335</u>		<u>110,109</u>	
		181,389		233,268	
CREDITORS					
Amounts falling due within one year	7	<u>401,631</u>		<u>525,852</u>	
NET CURRENT LIABILITIES			<u>(220,242)</u>		<u>(292,584)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>118,895</u>		<u>105,737</u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>118,795</u>		<u>105,637</u>
SHAREHOLDERS' FUNDS			<u>118,895</u>		<u>105,737</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2018 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
- (a) 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 notes form part of these financial statements

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Balance Sheet - continued
30 November 2018

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.

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

The financial statements were approved by the Board of Directors on 17 April 2019 and were signed on its behalf by:

DL James - Director

Mrs S J James - Director

T D James - Director

The notes form part of these financial statements

Alternative Communication Systems
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Notes to the Financial Statements
for the Year Ended 30 November 2018

1. **STATUTORY INFORMATION**

Alternative Communication Systems Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

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

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

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.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

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

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.

Deferred tax

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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.

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.

Alternative Communication Systems
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Notes to the Financial Statements - continued
for the Year Ended 30 November 2018

2. **ACCOUNTING POLICIES - continued**

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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 4 (2017 - 5).

4. **INTANGIBLE FIXED ASSETS**

	Goodwill £
COST	
At 1 December 2017 and 30 November 2018	<u>500,000</u>
AMORTISATION	
At 1 December 2017	150,000
Charge for year	<u>50,000</u>
At 30 November 2018	<u>200,000</u>
NET BOOK VALUE	
At 30 November 2018	<u>300,000</u>
At 30 November 2017	<u><u>350,000</u></u>

5. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
COST	
At 1 December 2017	97,202
Additions	<u>2,290</u>
At 30 November 2018	<u>99,492</u>
DEPRECIATION	
At 1 December 2017	48,881
Charge for year	<u>11,474</u>
At 30 November 2018	<u>60,355</u>
NET BOOK VALUE	
At 30 November 2018	<u>39,137</u>
At 30 November 2017	<u><u>48,321</u></u>

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Notes to the Financial Statements - continued
for the Year Ended 30 November 2018

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	30.11.18	30.11.17
	£	£
Trade debtors	59,970	97,770
Other debtors	<u>17,084</u>	<u>25,389</u>
	<u><u>77,054</u></u>	<u><u>123,159</u></u>
7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	30.11.18	30.11.17
	£	£
Trade creditors	35,908	35,093
Taxation and social security	34,014	37,603
Other creditors	<u>331,709</u>	<u>453,156</u>
	<u><u>401,631</u></u>	<u><u>525,852</u></u>

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

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 30 November 2018 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:

