

REGISTERED NUMBER: 02888563 (England and Wales)

Financial Statements

for the Year Ended 30 June 2018

for

Berkshire Telephone Systems Limited

Contents of the Financial Statements
for the Year Ended 30 June 2018

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4

Berkshire Telephone Systems Limited

Company
Information
for the Year Ended 30 June 2018

DIRECTORS: D W Watters
Ms J H Lester

SECRETARY: Ms J H Lester

REGISTERED OFFICE: Wyvols Court
Basingstoke Road
Swallowfield
Reading
Berkshire
RG7 1WY

REGISTERED NUMBER: 02888563 (England and Wales)

ACCOUNTANTS: J & C Accountants Ltd
Wyvols Court
Basingstoke Road
Swallowfield
Reading
Berkshire
RG7 1WY

Balance Sheet
30 June 2018

	Notes	30.6.18 £	£	30.6.17 £	£
FIXED ASSETS					
Tangible assets	4		1,397		1,246
CURRENT ASSETS					
Debtors	5	20,338		13,482	
Cash at bank		<u>12,569</u>		<u>23,883</u>	
		32,907		37,365	
CREDITORS					
Amounts falling due within one year	6	<u>24,707</u>		<u>29,222</u>	
NET CURRENT ASSETS			<u>8,200</u>		<u>8,143</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>9,597</u>		<u>9,389</u>
CAPITAL AND RESERVES					
Called up share capital	7		100		100
Share premium			6,000		6,000
Retained earnings			<u>3,497</u>		<u>3,289</u>
SHAREHOLDERS' FUNDS			<u>9,597</u>		<u>9,389</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 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 of the Companies Act 2006 and
- (a) 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.
- (b)

Balance Sheet - continued
30 June 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 30 November 2018 and were signed on its behalf by:

D W Watters - Director

Ms J H Lester - Director

Notes to the Financial Statements
for the Year Ended 30 June 2018

1. **STATUTORY INFORMATION**

Berkshire Telephone Systems Limited is a private company, limited by shares, registered in England and Wales. The registered number is 02888586. The registered office is Wyvols Court, Basingstoke Road, Swallowfield, Berkshire, RG7 1WY. The business address is 31 Bridle Path, Woodcote, Reading, Berkshire, RG8 0SE.

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

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

Turnover

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

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 - 15% 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.

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.

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

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2017 - 2) .

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
COST	
At 1 July 2017	3,233
Additions	<u>399</u>
At 30 June 2018	<u>3,632</u>
DEPRECIATION	
At 1 July 2017	1,987
Charge for year	<u>248</u>
At 30 June 2018	<u>2,235</u>
NET BOOK VALUE	
At 30 June 2018	<u>1,397</u>
At 30 June 2017	<u>1,246</u>

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.6.18	30.6.17
	£	£
Trade debtors	12,638	3,768
Amounts owed by group undertakings	6,000	6,000
Other debtors	<u>1,700</u>	<u>3,714</u>
	<u>20,338</u>	<u>13,482</u>

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.6.18	30.6.17
	£	£
Trade creditors	1,996	281
Taxation and social security	2,854	5,993
Other creditors	<u>19,857</u>	<u>22,948</u>
	<u>24,707</u>	<u>29,222</u>

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

7. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.6.18 £	30.6.17 £
100	Ordinary shares	£1	<u>100</u>	<u>100</u>