

REGISTERED NUMBER: 03096412 (England and Wales)

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2017
FOR
C FORCE COMMUNICATIONS LIMITED

CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 31 July 2017

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

C FORCE COMMUNICATIONS LIMITED

COMPANY INFORMATION
for the year ended 31 July 2017

DIRECTORS:	Mr G C Crumpler Tennant
SECRETARY:	Tennant
REGISTERED OFFICE:	Griffins Court 24/32 London Road Newbury Berkshire RG14 1JX
BUSINESS ADDRESS:	Gainsborough House Church Road Heddington Wiltshire SN11 0PJ
REGISTERED NUMBER:	03096412 (England and Wales)
ACCOUNTANTS:	Wilkins Kennedy LLP Chartered Accountants Griffins Court 24-32 London Road NEWBURY Berkshire RG14 1JX

BALANCE SHEET

31 July 2017

	Notes	31/7/17 £	£	31/7/16 £	£
FIXED ASSETS					
Tangible assets	4		6,237		8,315
CURRENT ASSETS					
Stocks		125		125	
Debtors	5	10,805		14,584	
Cash at bank		29,513		20,647	
		40,443		35,356	
CREDITORS					
Amounts falling due within one year	6	12,164		13,108	
NET CURRENT ASSETS			28,279		22,248
TOTAL ASSETS LESS CURRENT LIABILITIES			34,516		30,563
PROVISIONS FOR LIABILITIES	7		1,125		1,663
NET ASSETS			33,391		28,900
CAPITAL AND RESERVES					
Called up share capital	8		100		100
Retained earnings			33,291		28,800
SHAREHOLDERS' FUNDS			33,391		28,900

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2017 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

BALANCE SHEET - continued
31 July 2017

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 15 December 2017 and were signed on its behalf by:

Tennant - Director

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 July 2017

1. STATUTORY INFORMATION

C Force Communications 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 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.

The financial statements are prepared in sterling which is the functional currency of the company and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Significant judgements and estimates

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the period. However, the nature of estimation means that actual outcomes could differ from those estimates. The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements.

Revenue recognition

The key judgement made by management in respect of revenue is the point at which that revenue should be recognised. Management consider the underlying contract terms and conclude upon the most appropriate point of the cycle at which to recognise revenue based upon these terms and in particular where the risks and rewards of ownership transfer.

Tangible Fixed Assets

Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. Residual value assessments consider issues such as the remaining life of the asset and projected disposal values.

Turnover

Turnover is measured at the fair value of the consideration received or receivable net of VAT and trade discounts. Turnover relates to the sales within the UK, European and US market. The policy adopted for the recognition of turnover is as follows:

Rendering of services

When the outcome of a transaction can be estimated reliably, turnover from the rendering of services is recognised as the service is performed.

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	- 50% on cost
Computer equipment	- 25% on reducing balance

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 July 2017

2. ACCOUNTING POLICIES - continued

Stocks

Work in progress is valued at the lower of cost and net realisable value.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

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.

Impairments

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

Provisions

Provisions are recognised when the company has a legal or constructive obligation at the report date as a result of a past event, it is probable that the company will be required to settle the obligation and the amount of the obligation can be reliably estimated.

Provisions are recognised at the best estimate of the amount required to settle the obligation at the reporting date.

Short-term employee benefits

Short-term employee benefits are recognised as an expense in the period in which they are incurred.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 .

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 July 2017

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 August 2016 and 31 July 2017	<u>18,103</u>	<u>61,568</u>	<u>79,671</u>
DEPRECIATION			
At 1 August 2016	18,103	53,253	71,356
Charge for year	<u>-</u>	<u>2,078</u>	<u>2,078</u>
At 31 July 2017	<u>18,103</u>	<u>55,331</u>	<u>73,434</u>
NET BOOK VALUE			
At 31 July 2017	<u>-</u>	<u>6,237</u>	<u>6,237</u>
At 31 July 2016	<u>-</u>	<u>8,315</u>	<u>8,315</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/7/17 £	31/7/16 £
Trade debtors	8,572	12,734
Other debtors	<u>2,233</u>	<u>1,850</u>
	<u>10,805</u>	<u>14,584</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/7/17 £	31/7/16 £
Trade creditors	5,144	3,538
Taxation and social security	3,471	7,383
Other creditors	<u>3,549</u>	<u>2,187</u>
	<u>12,164</u>	<u>13,108</u>

7. PROVISIONS FOR LIABILITIES

	31/7/17 £	31/7/16 £
Deferred tax	<u>1,125</u>	<u>1,663</u>
		Deferred tax
		£
Balance at 1 August 2016		1,663
Accelerated capital allowances		<u>(538)</u>
Balance at 31 July 2017		<u>1,125</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 July 2017

8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:		Nominal value: £1	31/7/17	31/7/16
Number:	Class:		£	£
100	Ordinary		<u>100</u>	<u>100</u>

9. RELATED PARTY DISCLOSURES

During the year total dividends of £Nil (2016 - £40,000) were paid to the shareholders.

At the year end, the company owed key management personnel £134 (2016 - £Nil).

Remuneration to key management personnel in the year totalled £19,959 (2016 - £32,206).

10. FIRST YEAR ADOPTION

This is the first year that the Company had presented its financial statements under Financial Reporting Standards 102 Section 1A (FRS 102) issued by Financial Reporting Council. The last financial statements prepared under the previous UK GAAP were for the year ended 31 July 2016 and the date of transition is therefore 1 August 2015. As a consequence of adopting FRS 102 the directors are of the opinion that no changes need to be made upon transition to this accounting standard as the effect of any changes are not material.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.