

**REGISTERED NUMBER: 02877794 (England and Wales)**

**Unaudited Financial Statements**  
**for the Year Ended 31 March 2017**  
**for**  
**CCS Mobile Limited**

**Contents of the Financial Statements  
for the year ended 31 March 2017**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Statement of Financial Position</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>3</b>

**CCS Mobile Limited**  
**Company Information**  
**for the year ended 31 March 2017**

<b>DIRECTORS:</b>	C Lee P J Seward
<b>SECRETARY:</b>	W Lee
<b>REGISTERED OFFICE:</b>	Comms House Pennywell Industrial Estate Hylton Road Sunderland Tyne and Wear SR4 9EN
<b>REGISTERED NUMBER:</b>	02877794 (England and Wales)
<b>ACCOUNTANTS:</b>	TTR Barnes Limited Chartered Accountants 3-5 Grange Terrace Stockton Road Sunderland Tyne & Wear SR2 7DG
<b>BANKERS:</b>	Barclays Bank PLC 53 Fawcett Street Sunderland Tyne and Wear SR1 1RS
<b>SOLICITORS:</b>	Ward Hadaway Sandgate House 102 Quayside Newcastle upon Tyne Tyne & Wear NE1 3DX

**Statement of Financial Position**  
**31 March 2017**

	Notes	2017 £	£	2016 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		38,375		42,625
Tangible assets	5		<u>473,760</u>		<u>492,087</u>
			512,135		534,712
<b>CURRENT ASSETS</b>					
Stocks	6	34,897		14,982	
Debtors	7	403,303		389,400	
Investments	8	78,927		76,061	
Cash at bank and in hand		<u>282,982</u>		<u>412,445</u>	
		800,109		892,888	
<b>CREDITORS</b>					
Amounts falling due within one year	9	<u>591,384</u>		<u>738,352</u>	
<b>NET CURRENT ASSETS</b>			<u>208,725</u>		<u>154,536</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			720,860		689,248
<b>CREDITORS</b>					
Amounts falling due after more than one year	10		-		(10,272)
<b>PROVISIONS FOR LIABILITIES</b>	12		<u>(5,579)</u>		<u>(6,571)</u>
<b>NET ASSETS</b>			<u>715,281</u>		<u>672,405</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			1,000		1,000
Retained earnings			<u>714,281</u>		<u>671,405</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>715,281</u>		<u>672,405</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2017 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 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.

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 26 July 2017 and were signed on its behalf by:

C Lee - Director

**Notes to the Financial Statements  
for the year ended 31 March 2017**

**1. STATUTORY INFORMATION**

CCS Mobile 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 have been prepared on the going concern basis which assumes that the company will continue in operational existence for the foreseeable future which the directors consider to be appropriate.

**Reconciliation with previous generally accepted accounting practice**

These financial statements for the year ended 31 March 2017 are the first financial statements that comply with FRS 102 Section 1a "Small Entities" - "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The date of transition is 1 April 2015. In preparing the financial statements, the directors have considered whether in applying the accounting policies required by FRS102 Section 1a "Small Entities", the restatement of comparative items was required. The transition to FRS102 Section 1a "Small Entities" has resulted in a small number of changes in accounting policies to those previously used. There were no transitional adjustments required.

**Turnover**

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

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business, is being amortised evenly over its estimated useful life of twenty five years.

**Computer software**

The directors are not able to reliably estimate the useful life term of the asset, therefore they consider that an amortisation period of 10 years is appropriate and in accordance with guidance provided by generally accepted accounting practice.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Freehold property	- 1% on cost
Improvements to property	- 10% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance

**Stocks**

Stock is valued at the lower of cost or net realisable value. Cost is determined on a first in first out basis. Net realisable value represents estimated selling price less costs to complete and sell. Provision is made for slow moving, obsolete and damaged stock where the net realisable value is less than cost.

**Financial instruments**

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are recognised at transaction value and subsequently measured at their settlement value.

**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 statement of financial position date.

**Notes to the Financial Statements - continued**  
**for the year ended 31 March 2017**

**2. ACCOUNTING POLICIES - continued****Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

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.

**Technical fund balances**

In accordance with usual company policy, client entitlement to all credits, credit balances and/or kit funds or any other entitlements will automatically cease and be recognised as company income under any of the following conditions; the agreement expiring, termination of the agreement signed through the company but not fulfilled through the company, the client terminating their relationship with the company or leaving the designated network before completion of the agreed term.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 22.

**4. INTANGIBLE FIXED ASSETS**

	Goodwill £	Computer software £	Totals £
<b>COST</b>			
At 1 April 2016 and 31 March 2017	<u>75,000</u>	<u>5,000</u>	<u>80,000</u>
<b>AMORTISATION</b>			
At 1 April 2016	36,875	500	37,375
Amortisation for year	<u>3,750</u>	<u>500</u>	<u>4,250</u>
At 31 March 2017	<u>40,625</u>	<u>1,000</u>	<u>41,625</u>
<b>NET BOOK VALUE</b>			
At 31 March 2017	<u>34,375</u>	<u>4,000</u>	<u>38,375</u>
At 31 March 2016	<u>38,125</u>	<u>4,500</u>	<u>42,625</u>

Notes to the Financial Statements - continued  
for the year ended 31 March 2017

## 5. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>					
At 1 April 2016	424,000	25,246	102,690	120,173	672,109
Additions	-	-	7,276	-	7,276
Disposals	-	-	-	(12,658)	(12,658)
At 31 March 2017	<u>424,000</u>	<u>25,246</u>	<u>109,966</u>	<u>107,515</u>	<u>666,727</u>
<b>DEPRECIATION</b>					
At 1 April 2016	16,597	18,937	85,921	58,567	180,022
Charge for year	4,240	631	4,793	15,342	25,006
Eliminated on disposal	-	-	-	(12,061)	(12,061)
At 31 March 2017	<u>20,837</u>	<u>19,568</u>	<u>90,714</u>	<u>61,848</u>	<u>192,967</u>
<b>NET BOOK VALUE</b>					
At 31 March 2017	<u>403,163</u>	<u>5,678</u>	<u>19,252</u>	<u>45,667</u>	<u>473,760</u>
At 31 March 2016	<u>407,403</u>	<u>6,309</u>	<u>16,769</u>	<u>61,606</u>	<u>492,087</u>

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Motor vehicles £
<b>COST</b>	
At 1 April 2016 and 31 March 2017	<u>34,240</u>
<b>DEPRECIATION</b>	
At 1 April 2016	9,088
Charge for year	<u>6,288</u>
At 31 March 2017	<u>15,376</u>
<b>NET BOOK VALUE</b>	
At 31 March 2017	<u>18,864</u>
At 31 March 2016	<u>25,152</u>

## 6. STOCKS

	2017 £	2016 £
Stocks	<u>34,897</u>	<u>14,982</u>

## 7. DEBTORS

	2017 £	2016 £
Amounts falling due within one year:		
Trade debtors	177,324	147,531
Other debtors	84,731	108,751
Directors' loan accounts	85,777	78,458
Prepayments and accrued income	<u>35,856</u>	<u>35,045</u>
	<u>383,688</u>	<u>369,785</u>

Notes to the Financial Statements - continued  
for the year ended 31 March 20177. **DEBTORS - continued**

	2017	2016
	£	£
Amounts falling due after more than one year:		
Tax	<u>19,615</u>	<u>19,615</u>
Aggregate amounts	<u>403,303</u>	<u>389,400</u>

8. **CURRENT ASSET INVESTMENTS**

	2017	2016
	£	£
Other	<u>78,927</u>	<u>76,061</u>

Current asset investments relate to money paid into PruFund. The investment is earning interest, which is included within the investment value, therefore the investment is held at market value.

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

	2017	2016
	£	£
Hire purchase contracts	10,272	10,272
Trade creditors	315,953	318,195
Tax	24,272	35,389
Social security and other taxes	98,092	113,700
Other creditors	132,673	244,351
Accrued expenses	<u>10,122</u>	<u>16,445</u>
	<u>591,384</u>	<u>738,352</u>

10. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2017	2016
	£	£
Hire purchase contracts	<u>-</u>	<u>10,272</u>

11. **SECURED DEBTS**

The following secured debts are included within creditors:

	2017	2016
	£	£
Hire purchase contracts	<u>10,272</u>	<u>20,544</u>

Hire purchase liabilities are secured on the assets to which they relate.

12. **PROVISIONS FOR LIABILITIES**

	2017	2016
	£	£
Deferred tax		
Accelerated capital allowances	<u>5,579</u>	<u>6,571</u>

	Deferred tax
	£
Balance at 1 April 2016	6,571
Excess of capital allowances over capital allowances	(992)
Balance at 31 March 2017	<u>5,579</u>



Notes to the Financial Statements - continued  
for the year ended 31 March 2017

13. **DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 31 March 2017 and 31 March 2016:

	2017 £	2016 £
<b>C Lee</b>		
Balance outstanding at start of year	78,458	46,112
Amounts advanced	43,343	67,896
Amounts repaid	(36,024)	(35,550)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>85,777</u>	<u>78,458</u>

14. **ULTIMATE CONTROLLING PARTY**

The ultimate controlling party is C Lee.

15. **FIRST YEAR ADOPTION**

Upon adoption of FRS102 section 1A there were no adjustments required.

**Transitional relief**

Upon adoption of FRS102 section 1A the company did not take advantage of any transitional relief.

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