

# **Imagine Broadband (USA) Limited**

**Director's Report and Financial Statements**

**For the year ended 31 August 2017**

Company Registered No. 4116600



**IMAGINE BROADBAND (USA) LIMITED**  
**DIRECTOR'S REPORT AND FINANCIAL STATEMENTS**

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# **IMAGINE BROADBAND (USA) LIMITED**

## **COMPANY INFORMATION**

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Registered No. 4116600

### **DIRECTORS**

D Burton  
O Benzecri  
P Rowe

### **SECRETARY**

P Rowe

### **REGISTERED OFFICE**

30 Fenchurch Street  
London  
EC3M 3BD

## IMAGINE BROADBAND (USA) LIMITED

### DIRECTOR'S REPORT

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The Directors present their report and the unaudited financial statements of Imagine Broadband (USA) Limited for the year ended 31 August 2017.

#### Principal activity

The Company did not trade during the year.

Due to the nature of the Company's activities, there are no financial risks that would require disclosure in accordance with the Company Act 2006.

#### Directors of the Company

The Directors who held office during the period were as follows:

O Benzecry

P Rowe

D Burton (appointed 16 June 2017)

None of the Directors who held office at the end of the financial year has any interest in the shares of the Company.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

By order of the Board



P Rowe

Director

30 Fenchurch Street

London

EC3M 3BD

Date: 22/5/18

Company Registered No. 4116600

## IMAGINE BROADBAND (USA) LIMITED

### STATEMENT OF DIRECTOR'S RESPONSIBILITIES

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The Directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 101 'Reduced Disclosure Framework' (FRS 101).

Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of the profit or loss of the Company for that year. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- stated whether FRS 101 has been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Company Act 2006. They have a general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Company and to prevent and detect fraud and other irregularities.

Under applicable law the Directors are also responsible for preparing a Directors' Report that complies with the law.

Approved by the Board on 22/5/18 and signed on its behalf by:



P Rowe  
Director  
30 Fenchurch Street  
London  
EC3M 3BD

Date: 22/5/18

Company Registered No. 4116600

# IMAGINE BROADBAND (USA) LIMITED

## BALANCE SHEET AT 31 AUGUST 2017

	Note	2017 £	2016 £
<b>Fixed assets</b>			
Investments	4	<u>686</u>	<u>686</u>
<b>Current assets</b>			
Debtors - amounts recoverable within one year	5	<u>314</u>	<u>314</u>
<b>Net assets</b>		<u><u>1,000</u></u>	<u><u>1,000</u></u>
<b>Capital and reserves</b>			
Called up share capital	6	<u><u>1,000</u></u>	<u><u>1,000</u></u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2008).

For the year ending 31 August 2017 the Company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the Company to obtain an audit in accordance with section 476 of the Companies Act 2006.

These financial statements were approved by the board of Directors on 22/5/18



P Rowe  
Director

The notes on page 5 form an integral part of these financial statements.

# IMAGINE BROADBAND (USA) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2017

### 1 Report entity

Imagine Broadband (USA) Limited ('the Company') is a private company limited by share capital incorporated and domiciled in the United Kingdom.

The address of its registered office is:  
30 Fenchurch Street  
London  
EC3M 3BD

### 2 Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Company's financial statements.

#### Statement of compliance

The financial statements of the Company have been prepared in accordance with Financial Reporting Standard 101 *Reduced Disclosure Framework* (FRS 101), the amendments to FRS101 (2014/2015 Cycle), issued in July 2015 and effective immediately, have been applied.

#### Basis of preparation

In preparing these financial statements, the Company applies the recognition, measurement and disclosure requirements of International Financial Reporting Standards as adopted by the EU ("Adopted IFRS"), but makes amendments where necessary in order to comply with the Companies Act 2006 and has set out below where advantage of the FRS 101 disclosure exemptions has been taken.

In the transition to FRS 101 from old UK GAAP, the Company has made no measurement and recognition adjustments due to its dormant status.

#### Summary of disclosure exemption

In these financial statements, the Company has applied the exemptions available under FRS 101 in respect of the following disclosures:

- Cash flow statement and related notes;
- Comparative period reconciliation for share capital;
- Disclosures in respect of capital management;
- Disclosures in respect of transactions with related parties;
- Disclosures in respect of compensation of Key Management Personnel;
- An additional balance sheet for the beginning of the earliest comparative
- The effects of new but not yet effective IFRS's
- Disclosures in respect of transactions with related parties; and

Where relevant, equivalent disclosures have been given in the group accounts of Accenture plc. The Company's ultimate holding undertaking, Accenture plc includes the Company in its consolidated financial statements. The consolidated financial statements of Accenture plc are prepared in accordance with United States Generally Accepted Accounting Principles (US GAAP) and are available to the public and can be obtained as set out in Note 7.

The financial statements have been prepared on a historical cost basis.

#### Functional and Presentation currency

The financial statements are presented in sterling, which is the Company's functional currency and the presentational currency.

### 3 General

The Company has not prepared a profit and loss account as there were no revenues or expenses during the year ended 31 August 2017.

### 4 Investments

	2017 £	2016 £
Investment in Imagine Broadband (USA) LLC	686	686

### 5 Debtors - Amounts recoverable within one year

	2017 £	2016 £
Amounts owed by fellow subsidiary undertakings	314	314

## IMAGINE BROADBAND (USA) LIMITED

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2017

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#### 6 Share capital

##### Allotted, called up and fully paid shares

	2017 £	2016 £
1 ordinary share at £1 each	1	1
Premium arising on shares issued	999	999
	<u>1,000</u>	<u>1,000</u>

#### 7 Ultimate parent undertaking

The Company's immediate parent is Accenture (UK) Limited., a company incorporated in the United Kingdom. The ultimate parent company of Imagine Broadband (USA) Limited is Accenture plc, a company incorporated in the Republic of Ireland.