

Wavelength Connect Ltd**Data not obtained from trial balance****AutoHide is on***Enter data in the white spaces Enter numbers as + unless indicated* **Current year** **Comparative**Units (eg £ or £000) £ *include a trailing space*

Company registration number 07088986

Approval date of the accounts by the board Date
21/09/2020Date of signing on the audit/accountants
report Date
23/09/2020Date of engagement letter (required for
CA and ACCA reports) Date

Person signing directors' report:

Name of director Mrs J Stack

Or, name of secretary

Name of director signing balance sheet Mrs J Stack

Address of registered office:

Address line 1 Oakhurst
Address line 2 Chiltern Road
City or town Ballinger
County or region Buckinghamshire
Postcode HP16 9LJ

Name of senior statutory auditor

Name of auditors/accountants Numbers Ltd

Type of firm (eg Chartered Accountants) Accountants

Address of auditors/accountants

Address line 1 32 High Street
Address line 2
City or town Wendover
County or region Bucks
Postcode HP22 6EAPrior year adjustments (+ for a gain; - for a
loss) £

Correction of prior year errors

Effect of retrospective changes in
accounting policies

More info on prior year adjustments

	Number	Number
Average number of persons employed by the company	-	-
Freehold land & buildings if		
revalued amounts shown in trial balance:	£	£
historical cost		
cumulative depreciation based on cost		
Historical cost of fixed asset investments	£	£
Investments in subsidiaries		
Other investments		
	£	£
Amounts due after more than one year included in debtors		
Amounts included in creditors falling due for payment		
after more than five years:	£	£
Payable otherwise than by installment		
Payable by installment		
	£	£
Secured bank loans included in creditors		
Capital commitments:	£	£
contracted		
Total future payments due under non-cancellable	£	£
operating leases		

Registered number

07088986

Wavelength Connect Ltd

Filleted Accounts

31 December 2019

Wavelength Connect Ltd**Registered number:** 07088986**Balance Sheet****as at 31 December 2019**

	Notes	2019 £	2018 £
Fixed assets			
Tangible assets	2	3,786	-
Current assets			
Debtors	3	517,070	633,378
Cash at bank and in hand		733,768	596,662
		<u>1,250,838</u>	<u>1,230,040</u>
Creditors: amounts falling due within one year	4	(921,508)	(1,011,663)
Net current assets		<u>329,330</u>	<u>218,377</u>
Net assets		<u><u>333,116</u></u>	<u><u>218,377</u></u>
Capital and reserves			
Called up share capital		200	200
Profit and loss account		332,916	218,177
Shareholders' funds		<u><u>333,116</u></u>	<u><u>218,377</u></u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mrs J Stack

Director

Approved by the board on 21 September 2020

Wavelength Connect Ltd
Notes to the Accounts
for the year ended 31 December 2019

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Fixtures, fittings, tools and equipment	over 3 years
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Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by

the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 January 2019	5,853
Additions	5,679
Disposals	(5,853)
At 31 December 2019	<u>5,679</u>
Depreciation	
At 1 January 2019	5,853
Charge for the year	1,893
On disposals	(5,853)
At 31 December 2019	<u>1,893</u>
Net book value	
At 31 December 2019	3,786

3 Debtors

	2019 £	2018 £
Trade debtors	451,979	322,106
Amounts owed by group undertakings	15,345	226,396
Other debtors	49,746	84,876
	<u>517,070</u>	<u>633,378</u>

4 Creditors: amounts falling due within one year	2019	2018
	£	£
Trade creditors	21,943	53,418
Deferred Income	664,025	823,295
Amounts due to group undertakings	-	882
Taxation and social security costs	135,528	69,641
Other creditors	100,012	64,427
	<u>921,508</u>	<u>1,011,663</u>

5 Related party transactions

Wavelength Connect Limited and Wavelength Companies Limited are members of the Wavelength Holdings Companies Limited Group.

Wavelength Companies Limited charged the company £89,617 (2018 - £73,391) for management services.

At the balance sheet date the company owed Wavelength Companies Limited £15,345 (2018 - Wavelength Companies owed the company £226,396).

6 Controlling party

The ultimate controlling party at the balance sheet date was Mr A Simpson and Mrs J Stack by virtue of their directorship and 100% shareholding.

7 Other information

Wavelength Connect Ltd is a private company limited by shares and incorporated in England. Its registered office is:

Oakhurst
Chiltern Road
Ballinger
Buckinghamshire
HP16 9LJ

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.