

**SYNTAX COMMUNICATIONS LTD  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2019**

Linda Carr Accountants Limited

ACCA

Unit 21  
Orton Enterprise Centre  
Bakewell Road  
Peterborough  
PE2 6XU

**Syntax Communications Ltd**  
**Unaudited Financial Statements**  
**For The Year Ended 30 November 2019**

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**Syntax Communications Ltd**  
**Balance Sheet**  
**As at 30 November 2019**

Registered number: 07445597

		<b>2019</b>		<b>2018</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Intangible Assets	<b>3</b>		800		1,600
Tangible Assets	<b>4</b>		139		186
			939		1,786
<b>CURRENT ASSETS</b>					
Debtors	<b>5</b>	6,860		18,900	
Cash at bank and in hand		127,602		156,938	
			134,462		175,838
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>6</b>	(32,881 )		(44,582 )	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			101,581		131,256
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			102,520		133,042
<b>NET ASSETS</b>			102,520		133,042
<b>CAPITAL AND RESERVES</b>					
Called up share capital	<b>7</b>		1		1
Profit and Loss Account			102,519		133,041
<b>SHAREHOLDERS' FUNDS</b>			102,520		133,042

**Syntax Communications Ltd**  
**Balance Sheet (continued)**  
**As at 30 November 2019**

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For the year ending 30 November 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Director's responsibilities**

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.
- The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

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**Miss Rebecca Stephens**

Director

**13/08/2020**

The notes on pages 3 to 5 form part of these financial statements.

**Syntax Communications Ltd**  
**Notes to the Financial Statements**  
**For The Year Ended 30 November 2019**

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**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**1.2. 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 is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**Rendering of services**

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. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**1.3. Intangible Fixed Assets and Amortisation - Goodwill**

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the separable net assets. It is amortised to profit and loss account over its estimated economic life of 10 years.

**1.4. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	25% reducing balance
Computer Equipment	25% reducing balance

**Syntax Communications Ltd**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 November 2019**

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**1.5. Taxation**

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other year and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and asset reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

**1.6. Pensions**

The company operates a defined pension contribution scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

**2. Average Number of Employees**

Average number of employees, including directors, during the year was as follows: 1 (2018: 1)

**3. Intangible Assets**

	<b>Goodwill</b>
	<b>£</b>
<b>Cost</b>	
As at 1 December 2018	8,000
As at 30 November 2019	8,000
<b>Amortisation</b>	
As at 1 December 2018	6,400
Provided during the period	800
As at 30 November 2019	7,200
<b>Net Book Value</b>	
As at 30 November 2019	800
As at 1 December 2018	1,600

**Syntax Communications Ltd**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 November 2019**

**4. Tangible Assets**

	<b>Plant &amp; Machinery</b>	<b>Computer Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
As at 1 December 2018	230	732	962
As at 30 November 2019	230	732	962
<b>Depreciation</b>			
As at 1 December 2018	207	569	776
Provided during the period	6	41	47
As at 30 November 2019	213	610	823
<b>Net Book Value</b>			
As at 30 November 2019	17	122	139
As at 1 December 2018	23	163	186

**5. Debtors**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	-	18,900
Other debtors	6,860	-
	6,860	18,900

**6. Creditors: Amounts Falling Due Within One Year**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Trade creditors	837	-
Other taxes and social security	-	10,765
Other creditors	32,044	33,817
	32,881	44,582

**7. Share Capital**

	<b>2019</b>	<b>2018</b>
Allotted, Called up and fully paid	1	1

**8. General Information**

Syntax Communications Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 07445597. The registered office is 21 Thorpe Lea Road, Peterborough, PE3 6BX.

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.