Registered number: 11326868

CARILLION COMMUNICATIONS MANAGEMENT SERVICES LIMITED

UNAUDITED

FINANCIAL STATEMENTS

INFORMATION FOR FILING WITH THE REGISTRAR

FOR THE YEAR ENDED 31 MAY 2020

CARILLION COMMUNICATIONS MANAGEMENT SERVICES LIMITED
REGISTERED NUMBER: 11326868

STATEMENT OF FINANCIAL POSITION
AS AT 31 MAY 2020

	Note	£	2020 £	£	2019 £
Current assets					
Debtors: amounts falling due within one year	4	**89,523**		*551,875*	
Cash at bank and in hand	5	**169,664**		*113,950*	
		259,187		*665,825*	
Creditors: amounts falling due within one year	6	**(183,247)**		*(625,124)*	
Net current assets			**75,940**		*40,701*
Net assets			**75,940**		*40,701*
Capital and reserves					
Called up share capital	7		**100**		*100*
Profit and loss account			**75,840**		*40,601*
			75,940		*40,701*

The directors consider that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The Company has opted not to file the Statement of comprehensive income in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on

12/11/20

D G Reed
Director

The notes on pages 2 to 5 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2020

1. General information

Carillion Communications Management Services Limited is a company limited by shares, incorporated in England and Wales. The address of the registered office is 8 Central Estate, Denmark Street, Maidenhead, Berkshire, SL6 7BN.

The company specialises in providing business support services.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

2.2 Going concern

The directors have taken consideration of the impact of COVID-19 on the business and the withdrawal of the United Kingdom from the European Union. The directors note that the company is trading adequately and has sufficient working capital and other finance available to continue trading for a period of not less than 12 months from the Statement of financial position date. As such, the directors believe that there are no significant uncertainties in their assessment of whether the business is a going concern and therefore have prepared the accounts on a going concern basis.

2.3 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Rendering of services

Revenue from a contract to provide services is recognised in the year in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the reporting date can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

2. Accounting policies (continued)

2.4 Pensions

Defined contribution pension plan

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in the Statement of comprehensive income when they fall due. Amounts not paid are shown in accruals as a liability in the Statement of financial position. The assets of the plan are held separately from the Company in independently administered funds.

2.5 Taxation

Tax is recognised in the Statement of comprehensive income, except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

2.6 Debtors

Debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.7 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.8 Creditors

Creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

3. Employees

The average monthly number of employees, including directors, during the year was 51 *(period ended 31 May 2019 - 42).*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2020

4. Debtors

	2020 £	*2019* *£*
Amounts owed by group undertakings	-	*543,509*
Other debtors	87,892	-
Prepayments and accrued income	1,631	*8,366*
	89,523	*551,875*

5. Cash and cash equivalents

	2020 £	*2019* *£*
Cash at bank and in hand	169,664	*113,950*
	169,664	*113,950*

6. Creditors: Amounts falling due within one year

	2020 £	*2019* *£*
Trade creditors	8,864	*4,142*
Amounts owed to group undertakings	22,817	-
Corporation tax	9,000	*9,500*
Other taxation and social security	45,570	*267,513*
Other creditors	3,646	-
Accruals and deferred income	93,350	*343,969*
	183,247	*625,124*

7. Share capital

	2020 £	*2019* *£*
Allotted, called up and fully paid		
100 Ordinary shares of £1 each	100	*100*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2020

8. Pension commitments

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £64,421 *(period ended 31 May 2019 - £57,810)*. Contributions totaling £1,954 *(2019 - £Nil)* were payable as at the reporting date.

9. Related party transactions

During the year, the company charged Carillion Communications Limited, a fellow subsidiary company, £2,262,616 *(period ended 31 May 2019 - £2,555,412)* for overhead recharge costs. Included within creditors, is an amount of £22,817 *(2019 - £543,409 due from)* due to Carillion Communications Limited.

Included within debtors is an amount of £Nil *(2019 - £100)* due from Carillion Communication (Holdings) Limited, a fellow subsidiary company.

10. Post balance sheet events

Since the reporting date, we note the global pandemic caused by the outbreak of COVID-19. The potential impact of COVID-19 became significant in March 2020 and has continued to cause disruptions to normal patterns of business activity across the world, including the UK.

The full impact of COVID-19 remains unknown. It is therefore not currently possible to evaluate all the potential implications to the company's trade, customers, suppliers, and the wider economy.

There are no other subsequent events to disclose or that require adjustments to the financial statements.

11. Ultimate parent undertaking and controlling party

The immediate and ultimate parent undertaking is Avit Holdings Limited, a company incorporated in England and Wales.

The ultimate controlling party is D J Ashley, a director, by virtue of his majority interest in the issued share capital of Avit Holdings Limited.