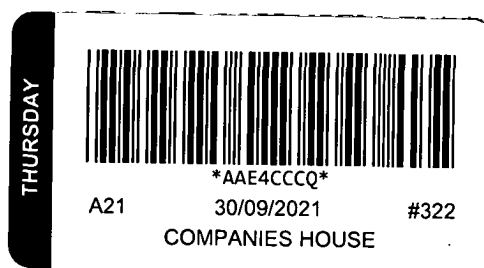

CARILLION COMMUNICATIONS MANAGEMENT SERVICES LIMITED

UNAUDITED

FINANCIAL STATEMENTS

INFORMATION FOR FILING WITH THE REGISTRAR

FOR THE YEAR ENDED 31 MAY 2021



CARILLION COMMUNICATIONS MANAGEMENT SERVICES LIMITED
REGISTERED NUMBER: 11326868

STATEMENT OF FINANCIAL POSITION
AS AT 31 MAY 2021

	Note	£	2021 £	£	2020 £
Current assets					
Debtors: amounts falling due within one year	4	102,090		89,523	
Cash at bank and in hand	5	116,427		169,664	
		<u>218,517</u>		<u>259,187</u>	
Creditors: amounts falling due within one year	6	(117,394)		(183,247)	
Net current assets			<u>101,123</u>		<u>75,940</u>
Total assets less current liabilities			<u>101,123</u>		<u>75,940</u>
Net assets			<u>101,123</u>		<u>75,940</u>
Capital and reserves					
Called up share capital	7		100		100
Profit and loss account			101,023		75,840
			<u>101,123</u>		<u>75,940</u>

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 the 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


D G Reed
 Director

22.09.2021

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

CARILLION COMMUNICATIONS MANAGEMENT SERVICES LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2021

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 date of approval of these accounts. 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.

2.4 Government grants

Grants are accounted under the accruals model as permitted by FRS 102. Grants relating to expenditure on tangible fixed assets are credited to the Statement of comprehensive income at the same rate as the depreciation on the assets to which the grant relates. The deferred element of grants is included in creditors as deferred income.

Grants of a revenue nature are recognised in the Statement of comprehensive income in the same period as the related expenditure.

CARILLION COMMUNICATIONS MANAGEMENT SERVICES LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2021

2. Accounting policies (continued)

2.5 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.

2.6 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.

2.7 Debtors

Short term 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.

2.8 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.

2.9 Creditors

Short term 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 46 (2020 - 51).

CARILLION COMMUNICATIONS MANAGEMENT SERVICES LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2021**

4. Debtors

	2021 £	2020 £
Amounts owed by group undertakings	71,703	-
Other debtors	23,473	87,892
Prepayments and accrued income	6,914	1,631
	<u>102,090</u>	<u>89,523</u>

5. Cash and cash equivalents

	2021 £	2020 £
Cash at bank and in hand	116,427	169,664
	<u>116,427</u>	<u>169,664</u>

6. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	3,556	8,864
Amounts owed to group undertakings	-	22,817
Corporation tax	5,400	9,000
Other taxation and social security	57,883	45,570
Other creditors	-	3,646
Accruals and deferred income	50,555	93,350
	<u>117,394</u>	<u>183,247</u>

7. Share capital

	2021 £	2020 £
Allotted, called up and fully paid		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

CARILLION COMMUNICATIONS MANAGEMENT SERVICES LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2021**

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 £80,281 (2020 - £64,421). Contributions totaling £Nil (2020 - £1,954) were payable as at the reporting date.

9. Related party transactions

The company is exempt from disclosing transactions with its parent company, and other wholly owned group subsidiaries, under FRS102, as it is itself a wholly owned subsidiary.

10. Post balance sheet events

During the year we noted the continued 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 future 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 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.

There is no ultimate controlling party.