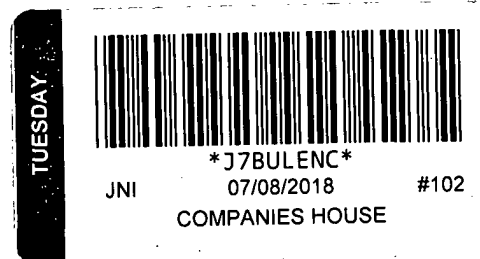


Company Number: NI641996

Broadcast Technical Services UK Limited

Unaudited Financial Statements

for the period from 8 November 2016 (date of incorporation) to 31 December 2017



**Quarter
Chartered Accountants
St Anne's House
15 Church Street
Cathedral Quarter
Belfast
BT1 1PG**

Broadcast Technical Services UK Limited

CONTENTS

	Page
Accountants' Report	3
Balance Sheet	4
Notes to the Financial Statements	5 - 6

Broadcast Technical Services UK Limited
CHARTERED ACCOUNTANTS' REPORT

to the Director on the unaudited financial statements of Broadcast Technical Services UK Limited for the period from 8 November 2016 (date of incorporation) to 31 December 2017

In accordance with our engagement letter dated 24 July 2018 and in order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of the company for the period from 8 November 2016 (date of incorporation) to 31 December 2017 which comprise the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given to us.

This report is made solely to the director of Broadcast Technical Services UK Limited, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Broadcast Technical Services UK Limited and state those matters that we have agreed to state to the director of Broadcast Technical Services UK Limited, in this report in accordance with the guidance of Chartered Accountants Ireland. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Broadcast Technical Services UK Limited and its director for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

It is your duty to ensure that Broadcast Technical Services UK Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Broadcast Technical Services UK Limited. You consider that Broadcast Technical Services UK Limited is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the financial statements of Broadcast Technical Services UK Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



QUARTER

Chartered Accountants
St Anne's House
15 Church Street
Cathedral Quarter
Belfast
BT1 1PG

30 July 2018

Broadcast Technical Services UK Limited

Company Number: NI641996

BALANCE SHEET

as at 31 December 2017

	Notes	Dec 17 £
Current Assets		
Cash and cash equivalents		100
Net Current Assets		100
Total Assets less Current Liabilities		100
Capital and Reserves		
Called up share capital		100
Equity attributable to owners of the company		100

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 company has taken advantage of the exemption under section 444 not to file the Profit and Loss Account and Director's Report.

For the financial period from 8 November 2016 (date of incorporation) to 31 December 2017 the company was entitled to exemption from audit under section 480 of the Companies Act 2006.

The director confirms that the members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476 of the Companies Act 2006.

The director acknowledges their responsibilities for ensuring that the company keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit and loss for the financial period in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

Approved by the Director and authorised for issue on 30 July 2018

Joseph King
Director

Broadcast Technical Services UK Limited

NOTES TO THE FINANCIAL STATEMENTS

for the period from 8 November 2016 (date of incorporation) to 31 December 2017

1. GENERAL INFORMATION

Broadcast Technical Services UK Limited is a company limited by shares incorporated in Northern Ireland. 138 University Street, Belfast, Antrim, BT7 1HJ, Northern Ireland is the registered office, which is also the principal place of business of the company. The principle business activity is that of a dormant company. The financial statements have been presented in Pound Sterling (£) which is also the functional currency of the company.

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 for the year ended 31 December 2017 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2006. These are the company's first set of financial statements prepared in accordance with FRS 102.

Basis of preparation

The financial statements have been prepared under the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Cash flow statement

The company has availed of the exemption in FRS 102 Section 1A from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Share capital of the company

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. ADOPTION OF FRS 102 SECTION 1A

This is the first set of financial statements prepared by Broadcast Technical Services UK Limited in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities).

Broadcast Technical Services UK Limited
NOTES TO THE FINANCIAL STATEMENTS

continued

for the period from 8 November 2016 (date of incorporation) to 31 December 2017

4. PERIOD OF FINANCIAL STATEMENTS

The financial statements are for the 13 month 24 days period from 8 November 2016 (date of incorporation) to 31 December 2017.

5. STATEMENT ON PREVIOUS PERIODS

The company did not present financial statements for previous periods.

6. EMPLOYEES

The average monthly number of employees, including directors, during the period was as follows:

	Dec 17 Number
Director	<u>1</u>

7. CAPITAL COMMITMENTS

The company had no material capital commitments at the period-ended 31 December 2017.

8. POST-BALANCE SHEET EVENTS

The company commenced trading in January 2018. There has been no further post balance sheet events since the period-end.