

Unaudited Financial Statements
for the Period
1 June 2019 to 31 March 2020
for
Raspberry Software Systems Limited

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for the Period 1 June 2019 to 31 March 2020**

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Raspberry Software Systems Limited
Company Information
for the Period 1 June 2019 to 31 March 2020

DIRECTORS:

S A Hopper
P Jarvis
A C Jeff

REGISTERED OFFICE:

12a Deben Mill Business Centre
Old Maltings Approach
Woodbridge
Suffolk
IP12 1BL

REGISTERED NUMBER:

07979037 (England and Wales)

ACCOUNTANTS:

Pinfold & Co
Chartered Accountants
8 Deben Mill Business Centre
Old Maltings Approach
Woodbridge
Suffolk
IP12 1BL

Abridged Balance Sheet
31 March 2020

	Notes	31.3.20 £	£	31.5.19 £	£
FIXED ASSETS					
Tangible assets	4		15,766		13,930
CURRENT ASSETS					
Debtors	5	223,631		55,591	
Cash at bank		<u>298,654</u>		<u>429,523</u>	
		522,285		485,114	
CREDITORS					
Amounts falling due within one year		<u>200,544</u>		<u>164,455</u>	
NET CURRENT ASSETS			<u>321,741</u>		<u>320,659</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			337,507		334,589
PROVISIONS FOR LIABILITIES	6		<u>2,996</u>		<u>2,647</u>
NET ASSETS			<u><u>334,511</u></u>		<u><u>331,942</u></u>
CAPITAL AND RESERVES					
Called up share capital	7		102		102
Retained earnings			<u>334,409</u>		<u>331,840</u>
SHAREHOLDERS' FUNDS			<u><u>334,511</u></u>		<u><u>331,942</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2020.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2020 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year 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.

Abridged Balance Sheet - continued
31 March 2020

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

All the members have consented to the preparation of an abridged Statement of Income and Retained Earnings and an abridged Balance Sheet for the period ended 31 March 2020 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 29 September 2020 and were signed on its behalf by:

S A Hopper - Director

**Notes to the Financial Statements
for the Period 1 June 2019 to 31 March 2020**

1. STATUTORY INFORMATION

Raspberry Software Systems Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

The turnover represents net invoiced sales of services, excluding value added tax, arising from computer software services.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% on reducing balance

Taxation

Taxation for the period comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

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.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the period was 11 (2019 - 7) .

Notes to the Financial Statements - continued
for the Period 1 June 2019 to 31 March 2020

4. **TANGIBLE FIXED ASSETS**

	Totals £
COST	
At 1 June 2019	23,734
Additions	5,986
At 31 March 2020	<u>29,720</u>
DEPRECIATION	
At 1 June 2019	9,804
Charge for period	4,150
At 31 March 2020	<u>13,954</u>
NET BOOK VALUE	
At 31 March 2020	<u>15,766</u>
At 31 May 2019	<u>13,930</u>

5. **DEBTORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.3.20 £	31.5.19 £
Amounts owed by group undertakings	<u>30,000</u>	<u>52,150</u>

6. **PROVISIONS FOR LIABILITIES**

	31.3.20 £	31.5.19 £
Deferred tax	<u>2,996</u>	<u>2,647</u>
		Deferred tax
		£
Balance at 1 June 2019		2,647
Charge to Statement of Income and Retained Earnings during period		349
Balance at 31 March 2020		<u>2,996</u>

7. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:		Nominal value:	31.3.20 £	31.5.19 £
Number:	Class:			
99	Ordinary	£1	99	99
3	A Ordinary	£1	3	3
			<u>102</u>	<u>102</u>

Notes to the Financial Statements - continued
for the Period 1 June 2019 to 31 March 2020

8. SUMMARY OF TRANSACTIONS WITH DIRECTORS

The following advances by and repayments to directors subsisted during the period ended 31 March 2020 and the year ended 31 May 2019:

	31.3.20 £	31.5.19 £
S A Hopper		
Balance outstanding at start of period	2,300	12,100
Amounts repaid	(2,300)	(9,800)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of period	<u>-</u>	<u>2,300</u>
P Jarvis		
Balance outstanding at start of period	2,300	12,100
Amounts repaid	(2,240)	(9,800)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of period	<u>60</u>	<u>2,300</u>
A C Jeff		
Balance outstanding at start of period	2,300	12,100
Amounts repaid	(2,240)	(9,800)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of period	<u>60</u>	<u>2,300</u>

9. RELATED PARTY DISCLOSURES

Penalty Services Limited

A company which is under common control by the three directors.

Invoices totalling £21,150 (2018: £21,500) were raised during the year. Repayments of £21,150 (2018: £21,500) were received during the year. The interest rate on the loan is 0% and there is no fixed repayment term.

	31.3.20 £	31.5.19 £
Amount due from related party at the balance sheet date	<u>30,000</u>	<u>51,150</u>

10. ULTIMATE CONTROLLING PARTY

The company is controlled by the directors by virtue of their shareholdings.

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.