

CRO

COMPANY REGISTRATION NUMBER 3459067

Testplay Limited
Unaudited abbreviated accounts
30 September 2015



Testplay Limited

Abbreviated balance sheet

30 September 2015

	Note	2015 £	2014 £
Fixed assets	2		
Tangible assets		266,486	322,869
Investments		879,000	879,000
		<u>1,145,486</u>	<u>1,201,869</u>
Current assets			
Debtors		54,769	16,263
Cash at bank and in hand		2,327	5,777
		<u>57,096</u>	<u>22,040</u>
Creditors: amounts falling due within one year		<u>174,940</u>	<u>189,296</u>
Net current liabilities		<u>(117,844)</u>	<u>(167,256)</u>
Total assets less current liabilities		<u>1,027,642</u>	<u>1,034,613</u>
Creditors: amounts falling due after more than one year		53,498	100,498
Provisions for liabilities		31,242	37,677
		<u>942,902</u>	<u>896,438</u>
Capital and reserves			
Called up equity share capital	4	100	100
Share premium account		92,625	92,625
Other reserves		75	75
Profit and loss account		850,102	803,638
Shareholders' funds		<u>942,902</u>	<u>896,438</u>

The Balance sheet continues on the following page.
The notes on pages 3 to 5 form part of these abbreviated accounts.

Testplay Limited

Abbreviated balance sheet *(continued)*

30 September 2015

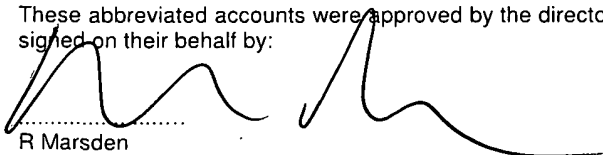
For the year ended 30 September 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors and authorised for issue on 29/9/2016, and are signed on their behalf by:


.....
R Marsden

Company Registration Number: 3459067

The notes on pages 3 to 5 form part of these abbreviated accounts.

Testplay Limited

Notes to the abbreviated accounts

Year ended 30 September 2015

1. Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Consolidation

In the opinion of the directors, the company and its subsidiary undertakings comprise a small group. The company has therefore taken advantage of the exemption provided by Section 398 of the Companies Act 2006 not to prepare group accounts.

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant and machinery	-	15% reducing balance
Motor vehicles	-	20% reducing balance

Hire purchase agreements

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Deferred taxation

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, or a right to pay less or to receive more tax.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

Testplay Limited

Notes to the abbreviated accounts

Year ended 30 September 2015

2. Fixed assets

	Tangible Assets £	Investments £	Total £
Cost			
At 1 October 2014	481,446	879,000	1,360,446
Additions	1,475	—	1,475
At 30 September 2015	482,921	879,000	1,361,921
Depreciation			
At 1 October 2014	158,577	—	158,577
Charge for year	57,858	—	57,858
At 30 September 2015	216,435	—	216,435
Net book value			
At 30 September 2015	266,486	879,000	1,145,486
At 30 September 2014	322,869	879,000	1,201,869

The company owns 100% of the issued ordinary share capital of the following company, which is incorporated in England and Wales.

	2015 £	2014 £
Aggregate capital and reserves		
Globe Scaffolding Limited	780,846	635,699
Profit and (loss) for the year		
Globe Scaffolding Limited	145,147	57,006

Under the provision of section 398 of the Companies Act 2006 the company is exempt from preparing consolidated accounts and has not done so, therefore the accounts show information about the company as an individual entity.

Testplay Limited

Notes to the abbreviated accounts

Year ended 30 September 2015

3. Transactions with the directors

Terriman Limited

The above company is controlled by Mr Marsden and Mr Hecquet jointly and had the following transactions with the company:

The company made sales of £50,000 and recharged ground rent of £14,250 (2014 - £19,000) to Terriman Limited. The balance owed by Terriman Limited to the company was £53,670 (2014 - £Nil), which is included in other debtors.

Rotor Scaffolding Services Limited

The above company is a subsidiary of Terriman Limited which is controlled by Mr Marsden and Mr Hecquet jointly and had the following transactions with the company:

The company made sales totalling £1,451 (2014 - £27,154) to Rotor Scaffolding Services Limited during the year. The company also purchased fixed assets of £Nil (2014 - £50,049) from Rotor Scaffolding Services Limited. The balance owing to Rotor Scaffolding Limited at 30 September 2015 was £60,058 (2014 - £55,677), which is included in other creditors.

Mr Marsden

During the year Mr Marsden made payments of £524 on behalf of the company and paid consultancy fees of £32,275, and accountancy fees of £9,600 to Mr Marsden.

4. Share capital

Allotted, called up and fully paid:

	2015 No.	£	2014 No.	£
Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>

5. Ultimate parent company

The ultimate parent company is Kymley Limited, a company registered in England and Wales.