

Arena Sports Marketing Limited

Abbreviated Accounts

Period Ended

31 March 2009

Company Number 04846118

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Arena Sports Marketing Limited

**Abbreviated accounts
for the period ended 31 March 2009**

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Directors

Mr R Thompson
Mr A Dwyer
Mr G Pinner
Mr M Bullingham
Mr X Quattrocchi-Oubradous

Secretary and registered office

Ms M Still, Albury House, The Street, Albury, Guildford, Surrey, GU5 9AE

Company number

04846118

Auditors

BDO LLP, Emerald House, East Street, Epsom, Surrey, KT17 1HS

Arena Sports Marketing Limited

Independent auditor's report

TO ARENA SPORTS MARKETING LIMITED UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts which comprise the balance sheet and the related notes, together with the financial statements of Arena Sports Marketing Limited for the 10 month period ended 31 March 2009 prepared under section 396 of the Companies Act 2006.

Our report has been prepared pursuant to the requirements of section 449 of the Companies Act 2006 and for no other purpose. No person is entitled to rely on this report unless such a person is a person entitled to rely upon this report by virtue of and for the purpose of section 449 of the Companies Act 2006 or has been expressly authorised to do so by our prior written consent. Save as above, we do not accept responsibility for this report to any other person or for any other purpose and we hereby expressly disclaim any and all such liability.

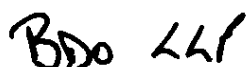
Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 "The special auditor's report on abbreviated accounts in the United Kingdom" issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.



Mr Stuart Bosley (senior statutory auditor)
For and on behalf of BDO LLP, statutory auditor
Epsom
United Kingdom

Date: 6 January 2010

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

Arena Sports Marketing Limited

Balance sheet at 31 March 2009

<i>Company number 04846118</i>	Note	31 March 2009 £	31 March 2009 £	31 May 2008 £	31 May 2008 £
Fixed assets					
Tangible assets	2		28,482		37,350
Current assets					
Debtors		712,199		1,476,023	
Cash at bank and in hand		805,183		473,031	
		<u>1,517,382</u>		<u>1,949,054</u>	
Creditors: amounts falling due within one year		<u>821,121</u>		<u>1,404,020</u>	
Net current assets			<u>696,261</u>		<u>545,034</u>
Total assets less current liabilities			<u>724,743</u>		<u>582,384</u>
Provisions for liabilities			<u>1,114</u>		<u>-</u>
			<u>723,629</u>		<u>582,384</u>
Capital and reserves					
Called up share capital	3		100		100
Profit and loss account	4		723,529		582,284
Shareholders' funds			<u>723,629</u>		<u>582,384</u>

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

The abbreviated accounts were approved by the board of directors and authorised for issue on

Mr R Thompson
Director



23.12.09

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

Arena Sports Marketing Limited

Notes forming part of the abbreviated accounts for the period ended 31 March 2009

1 Accounting policies

The abbreviated accounts have been prepared under the historical cost convention.

The following principal accounting policies have been applied:

Turnover

Turnover represents sales to external customers at invoiced amounts less value added tax or local taxes on sales.

Depreciation

Depreciation is provided to write off the cost, less estimated residual values, of all tangible fixed assets, except for investment properties and freehold land, evenly over their expected useful lives. It is calculated at the following rates:

Leasehold property	- 20% Straight line
Fixtures and fittings	- 20% Straight line
Office equipment	- 30% Straight line

Deferred taxation

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the balance sheet date, except that:

- deferred tax is not recognised on timing differences arising on revalued properties unless the company has entered into a binding sale agreement and is not proposing to take advantage of rollover relief; and
- the recognition of deferred tax assets is limited to the extent that the company anticipates making sufficient taxable profits in the future to absorb the reversal of the underlying timing differences.

Deferred tax balances arising from underlying timing differences in respect of tax allowances on industrial buildings are reversed if and when all conditions for retaining those allowances have been met.

Deferred tax balances are not discounted.

2 Tangible fixed assets

	Land and buildings £	Plant and machinery etc £	Total £
<i>Cost or valuation</i>			
At 1 June 2008	24,039	32,286	56,325
Additions	-	2,436	2,436
	<hr/>	<hr/>	<hr/>
At 31 March 2009	24,039	34,722	58,761
	<hr/>	<hr/>	<hr/>

Arena Sports Marketing Limited

Notes forming part of the abbreviated accounts
for the period ended 31 March 2009 (*continued*)

2 Tangible fixed assets (*continued*)

	Land and buildings £	Plant and machinery etc £	Total £
<i>Depreciation</i>			
At 1 June 2008	7,091	11,884	18,975
Provided for the period	4,006	7,298	11,304
	<hr/>	<hr/>	<hr/>
At 31 March 2009	11,097	19,182	30,279
	<hr/>	<hr/>	<hr/>
<i>Net book value</i>			
At 31 March 2009	12,942	15,540	28,482
	<hr/>	<hr/>	<hr/>
At 31 May 2008	16,948	20,402	37,350
	<hr/>	<hr/>	<hr/>

3 Share capital

	31 March 2009 £	31 May 2008 £
<i>Allotted, called up and fully paid</i>		
100 Ordinary shares of £1 each	100	100
	<hr/>	<hr/>

4 Reserves

	Profit and loss account £
At 1 June 2008	582,284
Profit for the period	173,145
Dividends	(31,900)
	<hr/>
At 31 March 2009	723,529
	<hr/>

Arena Sports Marketing Limited

**Notes forming part of the abbreviated accounts
for the period ended 31 March 2009 (*continued*)**

5 Ultimate parent company and parent undertaking of larger group

At 31 March 2009 the immediate parent of the company was Qobliq Limited, a company incorporated in England and Wales. The ultimate parent company is Ingenious Media Active Capital Limited, a company incorporated in Guernsey. From 1 April 2009 the shares of Arena Sports Marketing Limited were transferred to Passhold Limited and the trade transferred to brandRapport Limited as detailed in note 16 below. The ultimate parent remained unchanged.

The largest group in which the results of the company are consolidated is that headed by Ingenious Media Active Capital Limited, incorporated in Guernsey. The smallest group in which they are consolidated is that headed by Qobliq Limited, incorporated in England and Wales. The consolidated accounts are available to the public and may be obtained from Companies House.