

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2022

T & R TEST (HOLDINGS)
LIMITED

MENZIES

T & R TEST (HOLDINGS) LIMITED

COMPANY INFORMATION

Directors	N W A McNamara R G McNamara
Registered number	05954673
Registered office	15-16 Woodbridge Meadows Guildford Surrey GU1 1BJ
Independent auditors	Menzies LLP Chartered Accountants & Statutory Auditor Ashcombe House 5 The Crescent Leatherhead Surrey KT22 8DY

T & R TEST (HOLDINGS) LIMITED

CONTENTS

	Page
Statement of Financial Position	1
Notes to the Financial Statements	2 - 3

T & R TEST (HOLDINGS) LIMITED

REGISTERED NUMBER:05954673

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2022

	Note	2022 £	2021 £
Fixed assets			
Investments	4	2,445,984	2,445,984
		<u>2,445,984</u>	<u>2,445,984</u>
Creditors: amounts falling due within one year	5	(1,920,984)	(1,920,984)
Net current liabilities		<u>(1,920,984)</u>	<u>(1,920,984)</u>
Total assets less current liabilities		<u>525,000</u>	<u>525,000</u>
Net assets		<u><u>525,000</u></u>	<u><u>525,000</u></u>
Capital and reserves			
Allotted, called up and fully paid share capital		52,500	52,500
Share premium account		472,500	472,500
		<u><u>525,000</u></u>	<u><u>525,000</u></u>

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 income and retained earnings 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 by:

.....
N W A McNamara

Director

Date: 28 July 2023

The notes on pages 2 to 3 form part of these financial statements.

T & R TEST (HOLDINGS) LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. General information

T & R Test (Holdings) Limited is a private company limited by shares incorporated in England and Wales. The address of the registered office is disclosed on the company information page.

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 preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Company's accounting policies.

2.2 Exemption from preparing consolidated financial statements

The Company is a parent Company that is also a subsidiary included in the consolidated financial statements of its immediate parent undertaking established under the law of a non-UK state and is therefore exempt from the requirement to prepare consolidated financial statements under section 401 of the Companies Act 2006.

2.3 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

2.4 Financial instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

3. Employees

The average monthly number of employees, including directors, during the year was 2 (2021 - 2).

T & R TEST (HOLDINGS) LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

4. Investments

	Group companies £
Cost or valuation	
At 1 January 2022	2,445,984
At 31 December 2022	<u>2,445,984</u>
Net book value	
At 31 December 2022	<u>2,445,984</u>
<i>At 31 December 2021</i>	<u>2,445,984</u>

5. Creditors: Amounts falling due within one year

	2022 £	2021 £
Amounts owed to group undertakings	<u>1,920,984</u>	<u>1,920,984</u>
	<u>1,920,984</u>	<u>1,920,984</u>

6. Auditors' information

The auditors' report on the financial statements for the year ended 31 December 2022 was unqualified.

The audit report was signed on 28 July 2023 by Caroline Milton FCA (Senior Statutory Auditor) on behalf of Menzies LLP.

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.