

CENTRAL TEST UK LIMITED
Unaudited Financial Statements
For the financial year ended 31 December 2022
Pages for filing with the registrar

CENTRAL TEST UK LIMITED
UNAUDITED FINANCIAL STATEMENTS
For the financial year ended 31 December 2022

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CENTRAL TEST UK LIMITED
COMPANY INFORMATION
For the financial year ended 31 December 2022

DIRECTORS

Polly Hodgkin
Patrick Leguide

REGISTERED OFFICE

Office Spaces Angel Islington
70 White Lion St
London
N1 9PP
England
United Kingdom

COMPANY NUMBER

09404719 (England and Wales)

CHARTERED ACCOUNTANTS

Francis Clark LLP
Blackbrook Gate 1
Blackbrook Business Park
Taunton
Somerset TA1 2PX

CENTRAL TEST UK LIMITED
BALANCE SHEET
As at 31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	3	1,191	2,274
		1,191	2,274
Current assets			
Debtors	4	27,467	27,406
Cash at bank and in hand		12,508	13,107
		39,975	40,513
Creditors: amounts falling due within one year	5	(43,435)	(42,963)
Net current liabilities		(3,460)	(2,450)
Total assets less current liabilities		(2,269)	(176)
Provision for liabilities		(298)	(569)
Net liabilities		(2,567)	(745)
Capital and reserves			
Called-up share capital	6	2	2
Profit and loss account		(2,569)	(747)
Total shareholders' deficit		(2,567)	(745)

For the financial year ending 31 December 2022 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 financial statements for the financial year in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements; and
- These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime and a copy of the Profit and Loss Account has not been delivered.

The financial statements of Central Test UK Limited (registered number: 09404719) were approved and authorised for issue by the Board of Directors on 20 July 2023. They were signed on its behalf by:

Polly Hodgkin
Director

CENTRAL TEST UK LIMITED
NOTES TO THE FINANCIAL STATEMENTS
For the financial year ended 31 December 2022

1. Accounting policies

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and to the preceding financial year, unless otherwise stated.

General information and basis of accounting

Central Test UK Limited (the Company) is a private company, limited by shares, incorporated in the United Kingdom under the Companies Act 2006 and is registered in England and Wales. The address of the Company's registered office is Office Spaces Angel Islington, 70 White Lion St, London, N1 9PP, England, United Kingdom.

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value, and in accordance with Section 1A of Financial Reporting Standard 102 (FRS 102) 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued by the Financial Reporting Council and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime.

The financial statements are presented in pounds sterling which is the functional currency of the Company and rounded to the nearest £.

Going concern

The directors have assessed the Balance Sheet and likely future cash flows at the date of approving these financial statements. The directors have a reasonable expectation that the Company has adequate resources to continue in operational existence and to meet its financial obligations as they fall due for at least 12 months from the date of signing these financial statements.

Accordingly, the directors continue to adopt the going concern basis in preparing the financial statements.

Turnover

Turnover comprises the fair value of the consideration received in relation to expenses recharged by the company in the ordinary course of the company's activities.

Taxation

Current tax

Current tax is provided at amounts expected to be paid (or recoverable) using the tax rates and laws that have been enacted or substantively enacted at the Balance Sheet date.

Deferred tax

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the Company's financial statements. Deferred tax is provided in full on timing differences which result in an obligation to pay more or less tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on tax rates and laws substantively enacted at the balance sheet date. Deferred tax assets and liabilities are not discounted.

Tangible fixed assets

Tangible fixed assets are stated at cost or valuation, net of depreciation and any provision for impairment. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost or valuation, less estimated residual value, of each asset on a straight-line basis over its expected useful life, as follows:

Fixtures and fittings	3 years straight line
Office equipment	3 years straight line

Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.

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Financial instruments

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument.

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 Company after deducting all of its liabilities.

Financial assets and liabilities are only offset in the Balance Sheet when, and only when there exists a legally enforceable right to set off the recognised amounts and the Company intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets receivable within one year, such as trade debtors and bank balances, are measured at transaction price less any impairment.

Basic financial assets receivable within more than one year are measured at amortised cost less any impairment.

Basic financial liabilities

Basic financial liabilities that have no stated interest rate and are payable within one year, such as trade creditors, are measured at transaction price.

Other basic financial liabilities are measured at amortised cost.

Provisions

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the Balance Sheet date, taking into account the risks and uncertainties surrounding the obligation. Where a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material).

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

Defined contribution pension obligation

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2. Employees

	2022	2021
	Number	Number
Monthly average number of persons employed by the Company during the year, including directors	5	4

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3. Tangible assets

	Fixtures and fittings	Office equipment	Total
	£	£	£
Cost			
At 01 January 2022	4,746	3,251	7,997
Disposals	(4,746)	0	(4,746)
At 31 December 2022	0	3,251	3,251
Accumulated depreciation			
At 01 January 2022	4,746	977	5,723
Charge for the financial year	0	1,083	1,083
Disposals	(4,746)	0	(4,746)
At 31 December 2022	0	2,060	2,060
Net book value			
At 31 December 2022	0	1,191	1,191
At 31 December 2021	0	2,274	2,274

4. Debtors

	2022	2021
	£	£
Corporation tax	64	64
Other debtors	27,403	27,342
	27,467	27,406

5. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	0	288
Accruals	2,153	1,896
Other taxation and social security	4,596	4,014
Other creditors	36,686	36,765
	43,435	42,963

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6. Called-up share capital

	2022	2021
	£	£
Allotted, called-up and fully-paid		
2 Ordinary shares of £ 1.00 each	2	2
	<hr/>	<hr/>

7. Related party transactions

Other related party transactions

	2022	2021
	£	£
	234,395	223,485
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During the year the company recharged expenses and other costs totalling £234,395 (2021: £223,485) to a company in which a director and shareholder is also a director and shareholder.

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.