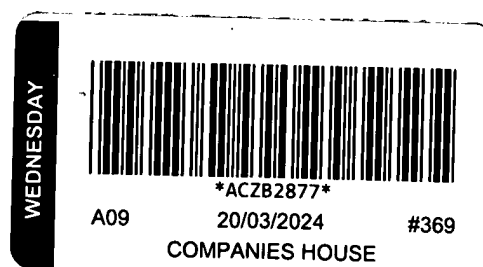


ROLLTOGETHER LTD
UNAUDITED ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

PMB Accountants Limited
7 The Square
Comber
Newtownards
BT23 5DX



Rolltogether Ltd
Unaudited Financial Statements
For The Year Ended 30 September 2022

Contents

	Page
Abridged Balance Sheet	1—2
Notes to the Abridged Financial Statements	3—4

Rolltogether Ltd
Abridged Balance Sheet
As At 30 September 2022

Registered number: NI656455

		2022	2021
	Notes	£	£
FIXED ASSETS			
Tangible Assets	4	3,077	5,917
		3,077	5,917
CURRENT ASSETS			
Stocks		63,195	51,804
Debtors		(262)	3,071
Cash at bank and in hand		29,249	68,426
		92,182	123,301
Creditors: Amounts Falling Due Within One Year		(130,590)	(102,121)
NET CURRENT ASSETS (LIABILITIES)		(38,408)	21,180
TOTAL ASSETS LESS CURRENT LIABILITIES		(35,331)	27,097
Creditors: Amounts Falling Due After More Than One Year		(30,603)	(43,411)
NET LIABILITIES		(65,934)	(16,314)
CAPITAL AND RESERVES			
Called up share capital	6	100	100
Profit and Loss Account		(66,034)	(16,414)
SHAREHOLDERS' FUNDS		(65,934)	(16,314)

Rolltogether Ltd
Abridged Balance Sheet (continued)
As At 30 September 2022

For the year ending 30 September 2022 the company was entitled to exemption from audit under section 479A of the Companies Act 2006 relating to subsidiary companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

All of the company's members have consented to the preparation of an Abridged Profit and Loss Account and an Abridged Balance Sheet for the year end 30 September 2022 in accordance with section 444(2A) of the Companies Act 2006.

On behalf of the board



Mr Richard Lawford

Director

05/03/2024

The notes on pages 3 to 4 form part of these financial statements.

Rolltogether Ltd
Notes to the Abridged Financial Statements
For The Year Ended 30 September 2022

1. General Information

Rolltogether Ltd is a private company, limited by shares, incorporated in Northern Ireland, registered number NI656455. The registered office is Tlt (N.I) Llp River House, 48-60 High Street, Belfast, BT1 2BE.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

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

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor Vehicles

20% Straight Line

2.4. Leasing and Hire Purchase Contracts

Assets obtained under finance leases are capitalised as tangible fixed assets. Assets acquired under finance leases are depreciated over the shorter of the lease term and their useful lives. Assets acquired under hire purchase contracts are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in the creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to profit and loss account as incurred.

2.5. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

2.6. Foreign Currencies

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

2.7. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Rolltogether Ltd
Notes to the Abridged Financial Statements (continued)
For The Year Ended 30 September 2022

3. Average Number of Employees

Average number of employees, including directors, during the year was: 1 (2021: 1)

4. Tangible Assets

	Total £
Cost	
As at 1 October 2021	14,200
As at 30 September 2022	14,200
Depreciation	
As at 1 October 2021	8,283
Provided during the period	2,840
As at 30 September 2022	11,123
Net Book Value	
As at 30 September 2022	3,077
As at 1 October 2021	5,917

5. Obligations Under Finance Leases and Hire Purchase

	2022 £	2021 £
The future minimum finance lease payments are as follows:		
Not later than one year	2,808	2,808
Later than one year and not later than five years	3,936	6,744
	6,744	9,552
	6,744	9,552

6. Share Capital

	2022 £	2021 £
Allotted, Called up and fully paid	100	100

7. Related Party Transactions

Wayland Games Limited

Parent Company

Wayland Games lent Rolltogether Limited money in the form of an Inter company loan. As at 30th September 2022 the amount due to Wayland Games was £44,285 (2021 - £27,283). The loan is interest free and repayable on demand.

Beasts of War Limited

Connected Company by virtue of same parent company

As of 30 September 2022 £29,684 was owed to Beasts of War Limited (2021 - £26,211) from Rolltogether Limited. The loan is interest free and repayable on demand.

8. Ultimate Parent Undertaking and Controlling Party

The company's immediate and ultimate parent undertaking is Wayland Gamed Limited . Wayland Gamed Limited was incorporated in the United Kingdom. Copies of the group accounts may be obtained from the secretary, Units 17-19, Eldon Way, Hockley, Essex, England, SS5 4AD . The ultimate controlling party is Mr Richard Lawford who controls 100% of the shares of Wayland Gamed Limited .