

**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JANUARY 2023**  
**FOR**  
**REPLAY EVENTS LIMITED**

CONTENTS OF THE FINANCIAL STATEMENTS  
For The Year Ended 31 January 2023

---

|                                   | Page |
|-----------------------------------|------|
| Company Information               | 1    |
| Balance Sheet                     | 2    |
| Notes to the Financial Statements | 4    |

---

**REPLAY EVENTS LIMITED**  
**COMPANY INFORMATION**  
**For The Year Ended 31 January 2023**

---

**DIRECTORS:**

J V Joiner  
A J Brown

**REGISTERED OFFICE:**

12 Ainsdale Avenue  
Bispham  
Blackpool  
Lancashire  
FY2 0ET

**REGISTERED NUMBER:**

07476461 (England and Wales)

**ACCOUNTANTS:**

TC Group  
Baird House  
Seebeck Place  
Knowlhill  
Milton Keynes  
Buckinghamshire  
MK5 8FR

**BALANCE SHEET**  
**31 January 2023**

|  | Notes | 2023<br>£      | £                | 2022<br>£      | £                |
|--|-------|----------------|------------------|----------------|------------------|
| <b>FIXED ASSETS</b>                          |       |                |                  |                |                  |
| Intangible assets                            | 4     |                | 2,625            |                | 3,525            |
| Tangible assets                              | 5     |                | <u>201,499</u>   |                | <u>192,213</u>   |
|  |       |                | 204,124          |                | 195,738          |
| <b>CURRENT ASSETS</b>                        |       |                |                  |                |                  |
| Debtors                                      | 6     | 11,342         |                  | 6,527          |                  |
| <b>CREDITORS</b>                             |       |                |                  |                |                  |
| Amounts falling due within one year          | 7     | <u>233,559</u> | <u>(222,217)</u> | <u>230,631</u> | <u>(224,104)</u> |
| <b>NET CURRENT LIABILITIES</b>               |       |                | <u>(18,093)</u>  |                | <u>(28,366)</u>  |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                |                  |                |                  |
| <b>CREDITORS</b>                             |       |                |                  |                |                  |
| Amounts falling due after more than one year | 8     |                | <u>26,613</u>    |                | <u>36,479</u>    |
| <b>NET LIABILITIES</b>                       |       |                | <u>(44,706)</u>  |                | <u>(64,845)</u>  |
| <b>CAPITAL AND RESERVES</b>                  |       |                |                  |                |                  |
| Called up share capital                      | 9     |                | 4                |                | 4                |
| Retained earnings                            |       |                | <u>(44,710)</u>  |                | <u>(64,849)</u>  |
| <b>SHAREHOLDERS' FUNDS</b>                   |       |                | <u>(44,706)</u>  |                | <u>(64,845)</u>  |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

**BALANCE SHEET - continued**  
**31 January 2023**

---

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 23 January 2024 and were signed on its behalf by:

A J Brown - Director

**NOTES TO THE FINANCIAL STATEMENTS**  
**For The Year Ended 31 January 2023****1. STATUTORY INFORMATION**

Replay Events Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES****Basis of preparing the financial statements**

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

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 0, is being amortised evenly over its estimated useful life of ten years.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

|                       |                           |
|-----------------------|---------------------------|
| Plant and machinery   | - 10% on reducing balance |
| Fixtures and fittings | - 10% on reducing balance |

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**For The Year Ended 31 January 2023**

**2. ACCOUNTING POLICIES - continued****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 bank and other third parties, loan's to related parties and investments in ordinary shares.

Short term debtors and creditors are measured at the transaction price. Other financial instruments, including loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Financial liabilities and equity are classified according to the substance of the financial instrument's contractual obligations, rather than the financial instrument's legal form.

**Going concern**

The financial statements have been prepared on a going concern basis although the balance sheet displayed a negative amount at the balance sheet date. Key creditors, totalling £166,254, are related party companies. The directors have confirmed continued support to the company and will ensure the company retains sufficient working capital to continue trading for the foreseeable future.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2022 - 2) .

**4. INTANGIBLE FIXED ASSETS**

|                       | Goodwill<br>£ |
|-----------------------|---------------|
| <b>COST</b>           |               |
| At 1 February 2022    |               |
| and 31 January 2023   | <u>9,000</u>  |
| <b>AMORTISATION</b>   |               |
| At 1 February 2022    | 5,475         |
| Amortisation for year | <u>900</u>    |
| At 31 January 2023    | <u>6,375</u>  |
| <b>NET BOOK VALUE</b> |               |
| At 31 January 2023    | <u>2,625</u>  |
| At 31 January 2022    | <u>3,525</u>  |

NOTES TO THE FINANCIAL STATEMENTS - continued  
For The Year Ended 31 January 2023

## 5. TANGIBLE FIXED ASSETS

|                       | Plant and<br>machinery<br>£ | Fixtures<br>and<br>fittings<br>£ | Totals<br>£ |
|-----------------------|-----------------------------|----------------------------------|-------------|
| <b>COST</b>           |                             |                                  |             |
| At 1 February 2022    | 275,768                     | 258                              | 276,026     |
| Additions             | 28,586                      | 3,491                            | 32,077      |
| At 31 January 2023    | 304,354                     | 3,749                            | 308,103     |
| <b>DEPRECIATION</b>   |                             |                                  |             |
| At 1 February 2022    | 83,785                      | 28                               | 83,813      |
| Charge for year       | 22,419                      | 372                              | 22,791      |
| At 31 January 2023    | 106,204                     | 400                              | 106,604     |
| <b>NET BOOK VALUE</b> |                             |                                  |             |
| At 31 January 2023    | 198,150                     | 3,349                            | 201,499     |
| At 31 January 2022    | 191,983                     | 230                              | 192,213     |

## 6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|               | 2023<br>£     | 2022<br>£    |
|---------------|---------------|--------------|
| Trade debtors | 7,600         | 5,942        |
| Other debtors | 3,742         | 585          |
|               | <u>11,342</u> | <u>6,527</u> |

## 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|   | 2023<br>£      | 2022<br>£      |
|---|----------------|----------------|
| Bank loans and overdrafts               | 23,832         | 13,510         |
| Trade creditors                         | 8,529          | 7,577          |
| Amounts owed to participating interests | 140,668        | 143,668        |
| Amounts owed to associates              | 25,586         | 43,586         |
| VAT                                     | 19,387         | 13,508         |
| Directors' current accounts             | 2,299          | 4,382          |
| Event deposits paid in advance          | 10,838         | -              |
| Accrued expenses                        | 2,420          | 4,400          |
|   | <u>233,559</u> | <u>230,631</u> |

## 8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

|            | 2023<br>£     | 2022<br>£     |
|------------|---------------|---------------|
| Bank loans | <u>26,613</u> | <u>36,479</u> |



NOTES TO THE FINANCIAL STATEMENTS - continued  
For The Year Ended 31 January 2023

9. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:  
Number: Class:

4 Ordinary

Nominal  
value:  
£1

2023  
£  
4

2022  
£  
4

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.