

REGISTERED NUMBER: 08232408 (England and Wales)

BACKGAMMON UK LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30TH SEPTEMBER 2017

Centrum Chartered Accountants
Elscot House
Arcadia Avenue
London
N3 2JU

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For The Year Ended 30th September 2017

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BACKGAMMON UK LIMITED (REGISTERED NUMBER: 08232408)**BALANCE SHEET**
30th September 2017

	Notes	2017 £	2016 £
FIXED ASSETS			
Intangible assets	3	42,266	49,310
Tangible assets	4	-	-
		<u>42,266</u>	<u>49,310</u>
CURRENT ASSETS			
Debtors	5	5,450	5,450
Cash at bank		19,598	19,598
		<u>25,048</u>	<u>25,048</u>
CREDITORS			
Amounts falling due within one year	6	(26,768)	(3,700)
NET CURRENT (LIABILITIES)/ASSETS		<u>(1,720)</u>	<u>21,348</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		40,546	70,658
CREDITORS			
Amounts falling due after more than one year	7	(125,561)	(125,561)
NET LIABILITIES		<u>(85,015)</u>	<u>(54,903)</u>
CAPITAL AND RESERVES			
Called up share capital		20	20
Share premium		1,980	1,980
Retained earnings		(87,015)	(56,903)
SHAREHOLDERS' FUNDS		<u>(85,015)</u>	<u>(54,903)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th September 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th September 2017 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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.
- (b)

BACKGAMMON UK LIMITED (REGISTERED NUMBER: 08232408)

BALANCE SHEET - continued
30th September 2017

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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

The financial statements were approved by the director on 20th June 2018 and were signed by:

David Stewart Brown - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended 30th September 2017

1. **STATUTORY INFORMATION**

BACKGAMMON UK LIMITED is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address are as below:

Registered number: 08232408

Registered office: Elscot House
Arcadia Avenue
London
N3 2JU

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

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

At the balance sheet date, the company is showing net liabilities of £54,903 and whether to continue trading is dependent on the continued financial support of its loan creditors. On this basis, the director considers it appropriate to prepare the financial statements on the going concern basis.

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.

An impairment loss has been recognised in the Income Statement, following an assessment at the Balance Sheet date indicating the recoverable amount was less than its carrying value.

Development costs are being amortised evenly over their estimated useful life of nil years.

Tangible fixed assets

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

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 30th September 2017

3. INTANGIBLE FIXED ASSETS

Development costs are capitalised within intangible assets where they can be identified with a specific product or project anticipated to produce future benefits, and amortised on the straight line basis over the anticipated life of the benefits arising from the completed product or project.

The expenditure capitalised includes the cost of materials, direct labour and an appropriate proportion of overheads. Other development expenditure is recognised in the income statement as an expense is incurred.

Amortisation : 10 years straight line basis.

Video games tax relief has been claimed on development costs incurred after 1 April 2014. Further deductions have been claimed in 2014 and 2015.

4. TANGIBLE FIXED ASSETS

		Plant and machinery etc £
COST		
At 1st October 2016		
and 30th September 2017		453
DEPRECIATION		
At 1st October 2016		
and 30th September 2017		453
NET BOOK VALUE		
At 30th September 2017		-

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Other debtors	5,450	5,450

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Other creditors	26,768	3,700

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2017 £	2016 £
Other creditors	125,561	125,561

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.