

Report of the Directors and  
Unaudited Financial Statements for the Year Ended 30 September 2021  
for  
Halloween Limited

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for the Year Ended 30 September 2021

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Helloween Limited

Company Information  
for the Year Ended 30 September 2021

**DIRECTORS:**

R C Smallwood  
A J Taylor

**SECRETARY:**

S H Pennington

**REGISTERED OFFICE:**

16 Dalmore Road  
London  
SE21 8HB

**REGISTERED NUMBER:**

02448011 (England and Wales)

Halloween Limited (Registered number: 02448011)

Report of the Directors  
for the Year Ended 30 September 2021

The directors present their report with the financial statements of the company for the year ended 30 September 2021.

**PRINCIPAL ACTIVITY**

The principal activity of the company in the year under review was that of exploiting musical copyrights.

**DIRECTORS**

The directors shown below have held office during the whole of the period from 1 October 2020 to the date of this report.

R C Smallwood  
A J Taylor

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

**ON BEHALF OF THE BOARD:**

A J Taylor - Director

29 June 2022

Balance Sheet  
30 September 2021

	Notes	30.9.21 £	£	30.9.20 £	£
<b>FIXED ASSETS</b>					
Investments	4		100		100
<b>CURRENT ASSETS</b>					
Debtors	5	588		9,640	
Cash at bank	6	<u>44,845</u>		<u>28,156</u>	
		45,433		37,796	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>77,347</u>		<u>35,618</u>	
<b>NET CURRENT (LIABILITIES)/ASSETS</b>			<u>(31,914)</u>		<u>2,178</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>(31,814)</u>		<u>2,278</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			500		500
Retained earnings			<u>(32,314)</u>		<u>1,778</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(31,814)</u>		<u>2,278</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- 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.

Helloween Limited (Registered number: 02448011)

Balance Sheet - continued  
30 September 2021

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 29 June 2022 and were signed on its behalf by:

A J Taylor - Director

Notes to the Financial Statements  
for the Year Ended 30 September 2021

**1. STATUTORY INFORMATION**

Halloween 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.

Turnover comprises income from copyright royalties recognised when received or when contractually receivable.

**Investments in subsidiaries**

Investments in subsidiary undertakings are recognised at cost.

**Financial instruments**

The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties, loans to related parties and other third parties and investments in non-puttable ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in profit or loss.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and the best estimate, which is an approximation, of the amount that the company would receive for the asset if it were to be sold at the reporting date.

Financial assets and liabilities are offset and the net amount reported in the statement of financial position when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2021

2. **ACCOUNTING POLICIES - continued**

**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.

**Foreign currencies**

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 of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**Going concern**

In the opinion of the Directors the Company has sufficient assets and liquidity to finance its ongoing operations and accordingly the accounts have been prepared on a going concern basis.

**Debtors and creditors**

Short term debtors, classified as receivable in one year, are measured at transaction price, less any impairment.

Short term trade creditors, classified as payable in one year, are measured at the transaction price.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2020 - NIL).



Notes to the Financial Statements - continued  
for the Year Ended 30 September 2021

**4. FIXED ASSET INVESTMENTS**

	Shares in group undertakin £
<b>COST</b>	
At 1 October 2020 and 30 September 2021	<u>100</u>
<b>NET BOOK VALUE</b>	
At 30 September 2021	<u>100</u>
At 30 September 2020	<u>100</u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.9.21	30.9.20
	£	£
Trade debtors	588	588
Other debtors	-	9,052
	<u>588</u>	<u>9,640</u>

**6. CASH AT BANK**

Cash at bank and in hand are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings under current liabilities.

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

	30.9.21	30.9.20
	£	£
Trade creditors	43,232	3,494
Amounts owed to group undertakings	19,993	17,994
Other creditors	14,122	14,130
	<u>77,347</u>	<u>35,618</u>

**8. RELATED PARTY DISCLOSURES**

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

**9. ULTIMATE CONTROLLING PARTY**

Ultimate control is shared equally between A J Taylor and R C Smallwood by way of share ownership of the ultimate parent company. The ultimate parent company is 'Sanctuary Management Productions Ltd' (Co No: 01588892, Registered office address: 16 Dalmore Road, London, SE21 8HB , a company registered in England and Wales).

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.