

Company registration number 02468538 (England and Wales)

**GRANT NAYLOR PRODUCTIONS LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**  
**PAGES FOR FILING WITH REGISTRAR**

**GRANT NAYLOR PRODUCTIONS LIMITED**

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# GRANT NAYLOR PRODUCTIONS LIMITED

## BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	3		1,320		2,602
<b>Current assets</b>					
Stocks		101,950		101,950	
Debtors	4	187		2,298	
Cash at bank and in hand		283,591		27,654	
		<u>385,728</u>		<u>131,902</u>	
<b>Creditors: amounts falling due within one year</b>	5	<u>(419,707)</u>		<u>(183,425)</u>	
<b>Net current liabilities</b>			<u>(33,979)</u>		<u>(51,523)</u>
<b>Net liabilities</b>			<u>(32,659)</u>		<u>(48,921)</u>
<b>Capital and reserves</b>					
Called up share capital	6		100		100
Profit and loss reserves			<u>(32,759)</u>		<u>(49,021)</u>
<b>Total equity</b>			<u>(32,659)</u>		<u>(48,921)</u>

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 31 December 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the board of directors and authorised for issue on 19 December 2022 and are signed on its behalf by:

Ms L Armitage  
**Director**

**Company Registration No. 02468538**

# GRANT NAYLOR PRODUCTIONS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

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### 1 Accounting policies

#### **Company information**

Grant Naylor Productions Limited is a private company limited by shares incorporated in England and Wales. The registered office is 180 Great Portland Street, London, W1W 5QZ.

#### **1.1 Accounting convention**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

The financial statements have been prepared on a going concern basis which assumes the continuing financial support of the directors and related companies.

#### **1.2 Turnover**

Turnover represents amounts receivable for television production services net of Value Added Tax.

#### **1.3 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment

Straight line over three years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

#### **1.4 Financial instruments**

The company only has basic financial instruments.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors, bank loans, and loans from fellow group companies are initially recognised at transaction price unless the arrangement constitutes a financing transaction.

# GRANT NAYLOR PRODUCTIONS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2021 Number	2020 Number
Total	3	3

### 3 Tangible fixed assets

	Plant and machinery etc
	£
<b>Cost</b>	
At 1 January 2021 and 31 December 2021	61,642
<b>Depreciation and impairment</b>	
At 1 January 2021	59,040
Depreciation charged in the year	1,282
At 31 December 2021	60,322
<b>Carrying amount</b>	
At 31 December 2021	1,320
At 31 December 2020	2,602

### 4 Debtors

	2021 £	2020 £
<b>Amounts falling due within one year:</b>		
Trade debtors	187	186
Other debtors	-	2,112
	187	2,298

### 5 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	8,638	14,819
Taxation and social security	23,892	-
Other creditors	387,177	168,606
	419,707	183,425

## GRANT NAYLOR PRODUCTIONS LIMITED

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 DECEMBER 2021*

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<b>6</b>	<b>Called up share capital</b>	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>
		<b>Number</b>	<b>Number</b>	<b>£</b>	<b>£</b>
	<b>Ordinary share capital</b>				
	<b>Issued and fully paid</b>				
	Ordinary shares of £1 each	100	100	100	100
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

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.