

Company registration number 02468538 (England and Wales)

GRANT NAYLOR PRODUCTIONS LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
PAGES FOR FILING WITH REGISTRAR

GRANT NAYLOR PRODUCTIONS LIMITED

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GRANT NAYLOR PRODUCTIONS LIMITED

BALANCE SHEET

AS AT 31 DECEMBER 2022

		2022		2021	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	3		-		1,320
Current assets					
Stocks		-		101,950	
Debtors	4	33,770		187	
Cash at bank and in hand		250,074		283,591	
		<u>283,844</u>		<u>385,728</u>	
Creditors: amounts falling due within one year	5	<u>(269,264)</u>		<u>(419,707)</u>	
Net current assets/(liabilities)			14,580		(33,979)
Net assets/(liabilities)			<u>14,580</u>		<u>(32,659)</u>
Capital and reserves					
Called up share capital	6		100		100
Profit and loss reserves			14,480		(32,759)
Total equity			<u>14,580</u>		<u>(32,659)</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 2022 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 29 September 2023 and are signed on its behalf by:

Mr R Grant
Director

Mr D Naylor
Director

Company Registration No. 02468538

GRANT NAYLOR PRODUCTIONS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

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.

1.5 Taxation

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

GRANT NAYLOR PRODUCTIONS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

2 Employees

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

	2022 Number	2021 Number
Total	3	3

3 Tangible fixed assets

	Plant and machinery etc
	£
Cost	
At 1 January 2022	61,642
Disposals	(56,157)
At 31 December 2022	5,485
Depreciation and impairment	
At 1 January 2022	60,322
Depreciation charged in the year	1,320
Eliminated in respect of disposals	(56,157)
At 31 December 2022	5,485
Carrying amount	
At 31 December 2022	-
At 31 December 2021	1,320

4 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	-	187
Other debtors	33,770	-
	33,770	187

GRANT NAYLOR PRODUCTIONS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

5 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	13,880	8,638
Corporation tax	10,985	-
Other taxation and social security	7,547	23,892
Other creditors	236,852	387,177
	<u>269,264</u>	<u>419,707</u>

6 Called up share capital

	2022	2021	2022	2021
	Number	Number	£	£
Ordinary share capital				
Issued and fully paid				
Ordinary shares of £1 each	100	100	100	100
	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</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.