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**BERKELEY MUSIC LIMITED**  
**Registered № 02470247**

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Unaudited financial statements

Year ended

31 December 2018



***Unaudited financial statements for the year ended 31 December 2018******Contents and company information*****Page**

1	Balance sheet
2	Notes forming part of the unaudited financial statements

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**Directors**

R M B Portman

**Secretary and registered office**

M J Attwood  
Roundhouse, 212 Regent's Park Road, London NW1 8AW

*Balance sheet at 31 December 2018*

	Note	2018 £	2017 £
<b>Current assets</b>			
Cash at bank and in hand		<u>119,460</u>	<u>62,319</u>
		119,460	62,319
<b>Creditors: Amounts falling due within one year</b>	4	<u>(38,668)</u>	<u>(18,505)</u>
<b>Net current assets</b>		<u>80,792</u>	<u>43,814</u>
<b>Total assets less current liabilities</b>		<u>80,792</u>	<u>43,814</u>
<b>Capital and reserves</b>			
Called up share capital	5	100	100
Profit and loss account		<u>80,692</u>	<u>43,714</u>
<b>Shareholders' funds</b>		<u>80,792</u>	<u>43,814</u>

For the year ended 31 December 2018 the company was entitled to exemption from audit under section 477 Companies Act 2006 and no notice has been deposited under section 476 Companies Act 2006.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime of the Companies Act 2006 and in accordance with FRS 102 Section 1A – Small Entities.

The company's annual accounts and reports have been delivered in accordance with the provisions applicable to companies subject to the small companies regime. Therefore, the directors' report and the profit and loss account have not been delivered to the Registrar.

The financial statements were approved by the board of directors on 30 / 5 / 2019 and signed on their behalf.

R M B Portman  
Director

*Rachel Portman*

The notes on pages 2 and 3 form part of these unaudited financial statements.

***Notes forming part of the unaudited financial statements for the year ended 31 December 2018*****1 Statutory information**

Berkeley Music Limited is a private company, limited by shares, and registered in England under number 02470247. The registered office is at Roundhouse, 212 Regent's Park Road, London NW1 8AW.

The principal activity of the company continued to be that of music publishers.

**2 Accounting policies***Basis of accounting*

The accounts have been prepared under the historical cost convention and provisions applicable to companies under the small companies regime as set out in Part 15 of the Companies Act 2006 and with FRS 102 Section 1A - Small Entities. FRS 102 is the Financial Reporting Standard applicable in the UK and Republic of Ireland. There are no material departures from the standard.

*Royalty income*

Royalty income is recognised on a notified earnings basis. Credit is taken for royalty income which has been received or declared by users by the period end.

*Royalties payable*

Royalties payable are charged to the profit and loss account to the extent that amounts are contractually paid or are payable in respect of the year under review.

*Debtors and creditors falling due within one year*

Debtors and creditors falling due within one year are recognised at undiscounted transaction price. Debtors are reviewed for impairment at the end of the financial year and any impairments are recognised in the profit and loss account.

*Foreign currency translation*

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Translation differences arising are dealt with in the profit and loss account.

*Taxation*

Taxation comprises current taxation and deferred tax.

Current tax represents the amount of tax payable in respect of taxable profit for the current or past financial years. The company's liability to current tax is measured using tax rates that have been enacted by the balance sheet date.

Deferred tax represents future tax consequences of transactions recognised in the current or past financial years. Deferred tax is recognised in respect of all timing differences except that deferred tax assets are only recognised to the extent that it is probable that they will be recoverable against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted by the balance sheet date that are expected to apply to the reversal of timing differences.

*Notes forming part of the unaudited financial statements for the year ended 31 December 2018*

**3 Average number of employees**

The company had no employees other than the director.

**4 Creditors: amounts falling due within one year**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Trade creditors	<b>28,885</b>	10,291
Taxation and social security	<b>8,673</b>	7,164
Other creditors	<b>1,110</b>	1,050
	<b>38,668</b>	18,505

**5 Share capital**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Allotted, called up and fully paid	<b>100</b>	100
	<b>100</b>	100