Company Registration No. 03732862 (England and Wales)

BROADCAST WAREHOUSE LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

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UNAUDITED ACCOUNTS
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BROADCAST WAREHOUSE LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2022

Directors	Mrs Tina Tucker Mr D Tucker
Secretary	Mrs T Tucker
Company Number	03732862 (England and Wales)
Registered Office	27 IO CENTRE, CROYDON ROAD BEDDINGTON CROYDON CR0 4WQ ENGLAND
Accountants	Hybrid Premium LTD 110 Newbury Gardens Stoneleigh Epsom Surrey KT19 0PD

BROADCAST WAREHOUSE LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	4	4,096	4,819
Current assets			
Inventories	5	35,740	92,408
Debtors	6	245,556	270,938
Cash at bank and in hand		100,405	160,513
		381,701	523,859
Creditors: amounts falling due within one year	7	(175,155)	(268,736)
Net current assets		206,546	255,123
Net assets		210,642	259,942
Capital and reserves			
Called up share capital		4	4
Profit and loss account		210,638	259,938
Shareholders' funds		210,642	259,942

For the year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 29 November 2022 and were signed on its behalf by

Mrs Tina Tucker
Director

Company Registration No. 03732862

1 Statutory information

Broadcast Warehouse Limited is a private company, limited by shares, registered in England and Wales, registration number 03732862. The registered office is 27 IO CENTRE, CROYDON ROAD, BEDDINGTON, CROYDON, CR0 4WQ, ENGLAND.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation
The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency
The accounts are presented in £ sterling.

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 from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets and depreciation
Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	15% reducing balance

Inventories
Inventories have been valued at the lower of cost and estimated selling price less costs to complete and sell. In respect of work in progress and finished goods, cost includes a relevant proportion of overheads according to the stage of manufacturing/completion.

Investments
Investments in shares are included at fair value.

4 Tangible fixed assets

	Plant & machinery
	£
Cost or valuation	At cost
At 1 April 2021	11,964
At 31 March 2022	11,964
Depreciation	
At 1 April 2021	7,145
Charge for the year	723
At 31 March 2022	7,868
Net book value	
At 31 March 2022	4,096
At 31 March 2021	4,819

5 Inventories

	2022	2021
	£	£
Finished goods	35,740	92,408
	35,740	92,408

During the year an estimated £36,359 of stock was stolen, this amount has been included in the P&L (Direct Cots).

6 Debtors

	2022	2021
	£	£
Amounts falling due within one year		
VAT	2,889	-
Amounts due from group undertakings etc.	242,667	270,938
	245,556	270,938

7 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	6,406	231,471
Amounts owed to group undertakings and other participating interests	158,446	30,320
Taxes and social security	-	(4,310)
Other creditors	-	11,255
Accruals	10,303	-
	175,155	268,736

8 Transactions with related parties

Aquarian Broadcast Group Limited:
At the balance sheet date, the company was owed £242,666.78 by Aquarian Broadcast Group Limited.

BW Broadcast Limited:
Foreign currency is passed between the companies based on the timing, availability and requirement for the currency.

At the balance sheet date, the company owed £158,443.07 to BW Broadcast Ltd.

9 Average number of employees

During the year the average number of employees was 0 (2021: 0).