

Company Registration No. 04048820 (England and Wales)

**B-UNIQUE MANAGEMENT LIMITED**  
**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2009**

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# B-UNIQUE MANAGEMENT LIMITED

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# **B-UNIQUE MANAGEMENT LIMITED**

## **INDEPENDENT AUDITORS' REPORT TO B-UNIQUE MANAGEMENT LIMITED UNDER SECTION 449 OF THE COMPANIES ACT 2006**

We have examined the abbreviated accounts set out on pages 2 to 3, together with the financial statements of B-Unique Management Limited for the year ended 30 September 2009 prepared under section 396 of the Companies Act 2006

This report is made solely to the company in accordance with section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to them in an auditors' report on abbreviated accounts and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

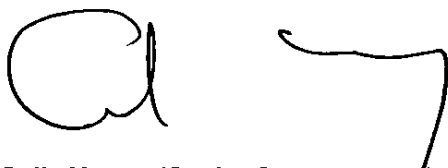
### **Respective responsibilities of directors and auditors**

The directors are responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

### **Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.



**Colin Young (Senior Statutory Auditor)**  
**for and on behalf of CC Young & Co Ltd**  
**Chartered Accountants**  
**Statutory Auditor**  
48 Poland Street  
London  
W1F 7ND

Date 23 June 2010

# B-UNIQUE MANAGEMENT LIMITED

## ABBREVIATED BALANCE SHEET

AS AT 30 SEPTEMBER 2009

	Notes	2009 £	£	2008 £	£
<b>Current assets</b>					
Debtors		26,004		19,644	
Cash at bank and in hand		492		571	
		<u>26,496</u>		<u>20,215</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(105,862)</u>		<u>(66,233)</u>	
<b>Net current liabilities</b>			(79,366)		(46,018)
<b>Total assets less current liabilities</b>			<u>(79,366)</u>		<u>(46,018)</u>
<b>Capital and reserves</b>					
Called up share capital	2		2		2
Profit and loss account			(79,368)		(46,020)
<b>Shareholders' funds</b>			<u>(79,366)</u>		<u>(46,018)</u>

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006

Approved by the Board for issue on 23 June 2010

Mr Mark Lewis  
Director



Mr Martin Toher  
Director



# B-UNIQUE MANAGEMENT LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 30 SEPTEMBER 2009

### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

The financial statements are prepared on the going concern basis because B-Unique Records Limited and Warner Music UK Limited have committed to provide financial support to the company, under the terms of the acquisition, to enable it to meet its debts as they fall due, and for the foreseeable future

#### 1.2 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts

#### 1.3 Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed by the balance sheet date. Deferred tax assets are only recognised to the extent that they are considered recoverable against future taxable profits. Deferred tax is measured at the tax rates that are expected to apply in the periods in which the timing differences are expected to reverse. Deferred tax balances are not discounted

### 2 Share capital

	2009 £	2008 £
<b>Authorised</b>		
1,000,000 Ordinary of 0.1p each	1,000	1,000
<b>Allotted, called up and fully paid</b>		
2,000 Ordinary of 0.1p each	2	2