

Registered number: 04302464

**SONIA FRIEDMAN PRODUCTIONS LIMITED**

**UNAUDITED**

**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**

**FOR THE 52 WEEK PERIOD ENDED 27 MARCH 2021**

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## SONIA FRIEDMAN PRODUCTIONS LIMITED

### COMPANY INFORMATION

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<b>Directors</b>	S A P Friedman M R D Cornell
<b>Registered number</b>	04302464
<b>Registered office</b>	2nd Floor Alexander House Church Path Woking Surrey GU21 6EJ
<b>Bankers</b>	National Westminster Bank Plc 38 Strand London WC2N 5JB

# **SONIA FRIEDMAN PRODUCTIONS LIMITED**

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# **SONIA FRIEDMAN PRODUCTIONS LIMITED**

## **DIRECTORS' REPORT FOR THE 52 WEEK PERIOD ENDED 27 MARCH 2021**

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The Directors present their report and the financial statements for the 52 week period ended 27 March 2021.

### **Principal activity**

The principal activity of the Company continues to be that of theatrical productions. The Director does not plan any changes to the Company's principal activity at this time.

### **Results and dividends**

The loss for the 52 week period, after taxation, amounted to £1,097,000 (2020: profit £918,000).

The directors do not propose payment of a dividend in respect of the period (2020: £nil).

### **Directors**

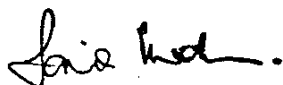
The Directors who served during the 52 week period were:

S Friedman  
M R D Cornell

### **Post balance sheet events**

There have been no significant events affecting the Company since the year end.

This report was approved by the board on 17/12/2021 and signed on its behalf.



**S Friedman**  
Director

## **SONIA FRIEDMAN PRODUCTIONS LIMITED**

### **DIRECTORS' RESPONSIBILITIES STATEMENT FOR THE 52 WEEK PERIOD ENDED 27 MARCH 2021**

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The Directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 101 'Reduced Disclosure Framework'. Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of the profit or loss of the Company for that period.

In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**SONIA FRIEDMAN PRODUCTIONS LIMITED**

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE  
PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF SONIA  
FRIEDMAN PRODUCTIONS LIMITED  
FOR THE 52 WEEK PERIOD ENDED 27 MARCH 2021**

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In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Sonia Friedman Productions Limited for the 52 week period ended 27 March 2021 which comprise the Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Changes in Equity and the related notes from the Company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <https://www.icaew.com/regulation>.

This report is made solely to the Board of directors of Sonia Friedman Productions Limited, as a body, in accordance with the terms of our engagement letter dated 10 August 2021. Our work has been undertaken solely to prepare for your approval the financial statements of Sonia Friedman Productions Limited and state those matters that we have agreed to state to the Board of directors of Sonia Friedman Productions Limited, as a body, in this report in accordance with ICAEW Technical Release TECH07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Sonia Friedman Productions Limited and its Board of directors, as a body, for our work or for this report.

It is your duty to ensure that Sonia Friedman Productions Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Sonia Friedman Productions Limited. You consider that Sonia Friedman Productions Limited is exempt from the statutory audit requirement for the 52 week period.

We have not been instructed to carry out an audit or review of the financial statements of Sonia Friedman Productions Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

**SRLV LLP**

Chartered Accountants

Elsley Court  
20-22 Great Titchfield Street  
London  
W1W 8BE

**SONIA FRIEDMAN PRODUCTIONS LIMITED**

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE 52 WEEK PERIOD ENDED 27 MARCH 2021**

	<b>Note</b>	<b>52 week period ended 27 March 2021 £000</b>	<b>52 week period ended 28 March 2020 £000</b>
Turnover		<b>598</b>	5,779
<b>Gross profit</b>		<b>598</b>	5,779
Administrative expenses		<b>(1,984)</b>	(4,845)
Other operating income	5	<b>96</b>	55
<b>Operating (loss)/profit</b>	6	<b>(1,290)</b>	989
Interest payable and similar charges	8	<b>(65)</b>	(71)
<b>(Loss)/profit before tax</b>		<b>(1,355)</b>	918
Tax on (loss)/profit	9	<b>258</b>	-
<b>(Loss)/profit for the financial period</b>		<b>(1,097)</b>	918

There was no other comprehensive income for 2021 (2020: £nil).

The notes on pages 8 to 19 form part of these financial statements.

All results above derive from continuing operations.

There is no material difference between the profits before tax and the profits for the financial periods stated above and their historical cost equivalents.

**SONIA FRIEDMAN PRODUCTIONS LIMITED**  
**REGISTERED NUMBER:04302464**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 27 MARCH 2021**

	Note	27 March 2021 £000	28 March 2020 £000
<b>Fixed assets</b>			
Tangible assets	10	800	916
		<b>800</b>	916
<b>Current assets</b>			
Debtors: amounts falling due within one year	12	1,320	2,362
Cash at bank and in hand	13	5,854	5,088
		<b>7,174</b>	7,450
Creditors: amounts falling due within one year	14	(2,328)	(1,403)
<b>Net current assets</b>		<b>4,846</b>	6,047
<b>Total assets less current liabilities</b>		<b>5,646</b>	6,963
Creditors: amounts falling due after more than one year	15	(902)	(888)
		<b>4,744</b>	6,075
<b>Provisions for liabilities</b>			
Other provisions	18	(966)	(1,200)
		<b>(966)</b>	(1,200)
<b>Net assets excluding pension asset</b>		<b>3,778</b>	4,875
<b>Net assets</b>		<b>3,778</b>	4,875
<b>Capital and reserves</b>			
Share premium account		750	750
Profit and loss account		3,028	4,125
		<b>3,778</b>	4,875



**SONIA FRIEDMAN PRODUCTIONS LIMITED**  
**REGISTERED NUMBER:04302464**  
**STATEMENT OF FINANCIAL POSITION (CONTINUED)**  
**AS AT 27 MARCH 2021**

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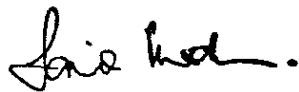
The members have not required the Company to obtain an audit for the 52 week period in question in accordance with section 476 of the Companies Act 2006.

The Company was entitled to exemption from the requirement to have an audit under section 479A of the Companies Act 2006.

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 Company's financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 17/12/2021.



**S Friedman**  
Director

The notes on pages 8 to 19 form part of these financial statements.

**SONIA FRIEDMAN PRODUCTIONS LIMITED**

**STATEMENT OF CHANGES IN EQUITY  
FOR THE 52 WEEK PERIOD ENDED 27 MARCH 2021**

	Called up share capital £000	Share premium account £000	Retained earnings £000	Total equity £000
At 30 March 2019	-	750	3,207	3,957
<b>Comprehensive income for the period</b>				
Profit for the period	-	-	918	918
<b>Total comprehensive income for the period</b>	-	-	918	918
At 28 March 2020	-	750	4,125	4,875
<b>Comprehensive income for the period</b>				
Loss for the period	-	-	(1,097)	(1,097)
<b>Total comprehensive income for the period</b>	-	-	(1,097)	(1,097)
<b>At 27 March 2021</b>	-	750	3,028	3,778

## **SONIA FRIEDMAN PRODUCTIONS LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE 52 WEEK PERIOD ENDED 27 MARCH 2021**

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#### **1. General information**

Sonia Friedman Productions Limited (the "Company") is a Company limited by shares, incorporated in England and Wales. Details of the Company's registered office and directors can be found in the Directors' Report and the Company Information page.

#### **2. Accounting policies**

##### **2.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Financial Reporting Standard 101 'Reduced Disclosure Framework' and the Companies Act 2006.

The preparation of financial statements in compliance with FRS 101 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Company's accounting policies (see note 3).

The financial statements are presented in sterling, rounded to the nearest thousand, except where otherwise indicated.

##### **2.2 Financial reporting standard 101 - reduced disclosure exemptions**

The Company has taken advantage of the following disclosure exemptions under FRS 101:

- the requirements of IFRS 7 Financial Instruments: Disclosures
- the requirement in paragraph 38 of IAS 1 'Presentation of Financial Statements' to present comparative information in respect of:
  - paragraph 79(a)(iv) of IAS 1;
- the requirements of paragraphs 10(d), 10(f), 16, 38A, 38B, 38C, 38D, 40A, 40B, 40C, 40D, 111 and 134-136 of IAS 1 Presentation of Financial Statements
- the requirements of IAS 7 Statement of Cash Flows
- the requirements of paragraphs 30 and 31 of IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors
- the requirements of paragraph 17 and 18A of IAS 24 Related Party Disclosures
- the requirements in IAS 24 Related Party Disclosures to disclose related party transactions entered into between two or more members of a group, provided that any subsidiary which is a party to the transaction is wholly owned by such a member

##### **2.3 Exemption from preparing consolidated financial statements**

The Company is a parent Company that is also a subsidiary included in the consolidated financial statements of its ultimate parent undertaking established under the law of any part of the United Kingdom and is therefore exempt from the requirement to prepare consolidated financial statements under section 400 of the Companies Act 2006.

## **SONIA FRIEDMAN PRODUCTIONS LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE 52 WEEK PERIOD ENDED 27 MARCH 2021**

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#### **2. Accounting policies (continued)**

##### **2.4 Revenue**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

##### **Sale of goods**

Revenue from the sale of goods is recognised on the satisfaction of performance obligations, such as the transfer of a promised good, identified in the contract between the Company and the customer.

A receivable is recognised when the goods are delivered as this is the point in time that the consideration is unconditional because only the passage of time is required before the payment is due.

##### **Rendering of services**

Revenue from providing services is recognised in the accounting period in which the services are rendered.

For fixed-price contracts, revenue is recognised based on the actual service provided to the end of the reporting period as a proportion of the total services to be provided because the customer receives and uses the benefits simultaneously.

##### **2.5 Operating leases: the Company as lessee**

##### **IFRS 16 leases**

The Company recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred.

The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date. The estimated useful lives of the right-of-use assets are determined on the same basis as those of property, plant and equipment.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the Company's incremental borrowing rate. The liability is subsequently adjusted for any re-measurement of the lease liability resulting from reassessments or lease modifications.

The Company presents right-of-use assets in 'property, plant and equipment' and lease liabilities in 'finance leases' in the statement of financial position.

##### **Short-term leases and leases of low-value assets**

The Company has elected not to recognise right-of-use assets and lease liabilities for short-term leases of 12 months or less and leases of low-value assets. The Company recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

## **SONIA FRIEDMAN PRODUCTIONS LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE 52 WEEK PERIOD ENDED 27 MARCH 2021**

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#### **2. Accounting policies (continued)**

##### **2.6 Government grants**

Government grants received on capital expenditure are initially recognised within deferred income on the Company's Statement of Financial Position and are subsequently recognised in profit or loss on a systematic basis over the useful life of the related capital expenditure.

Grants for revenue expenditure are presented as part of the profit or loss in the periods in which the expenditure is recognised.

##### **2.7 Finance costs**

Finance costs are charged to profit or loss over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

##### **2.8 Pensions**

###### **Defined contribution pension plan**

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the Statement of Financial Position. The assets of the plan are held separately from the Company in independently administered funds.

##### **2.9 Current and deferred taxation**

The tax expense for the 52 week period comprises current and deferred tax. Tax is recognised in the Statement of Comprehensive Income, except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the Statement of Financial Position date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date.

## **SONIA FRIEDMAN PRODUCTIONS LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE 52 WEEK PERIOD ENDED 27 MARCH 2021**

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#### **2. Accounting policies (continued)**

##### **2.10 Tangible fixed assets**

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Right of use assets	- Over the period of the lease
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The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

##### **2.11 Valuation of investments**

Investments in subsidiaries are measured at cost less accumulated impairment.

##### **2.12 Trade and other receivables**

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

##### **2.13 Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

##### **2.14 Trade and other payables**

Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers.

Creditors are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method.

## SONIA FRIEDMAN PRODUCTIONS LIMITED

### NOTES TO THE FINANCIAL STATEMENTS FOR THE 52 WEEK PERIOD ENDED 27 MARCH 2021

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#### 2. Accounting policies (continued)

##### 2.15 Provisions for liabilities

Provisions are made where an event has taken place that gives the Company a legal or constructive obligation that probably requires settlement by a transfer of economic benefit, and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to profit or loss in the year that the Company becomes aware of the obligation, and are measured at the best estimate at the Statement of Financial Position date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the Statement of Financial Position.

#### 3. Judgements in applying accounting policies and key sources of estimation uncertainty

There are a limited number of judgements having a material impact on these financial statements. The primary judgement is as follows:

##### *Recoverability of current assets*

Current assets that are outstanding significantly after their expected recovery date are reviewed for evidence of irrecoverability. Where an asset is considered wholly or partially irrecoverable, a provision is made against the book value of the relevant asset. Where sufficient evidence of recoverability exists, no such provision is made.

#### 4. Revenue

Materially the whole of revenue in the period was attributable to the company's principal activity, and arose within the United Kingdom.

#### 5. Other operating income/(loss)

	<b>52 week period ended 27 March 2021 £000</b>	52 week period ended 28 March 2020 £000
Government grants receivable	<b>251</b>	-
Foreign exchange difference	<b>(155)</b>	55
	<b>96</b>	55

During the year, the group received £250,650 (2020: £nil) under the Coronavirus Job Retention Scheme, a government grant that allows employers to place staff on temporary leave and claim the cost of up to 80% of employees' payroll cost. There are no unfulfilled conditions or other contingencies attached to the grant.

**SONIA FRIEDMAN PRODUCTIONS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE 52 WEEK PERIOD ENDED 27 MARCH 2021**

**6. Operating (loss)/profit**

The operating (loss)/profit is stated after charging:

	<b>52 week period ended 27 March 2021 £000</b>	<b>52 week period ended 28 March 2020 £000</b>
Depreciation of tangible fixed assets	<b>133</b>	133
Exchange differences	<b>155</b>	(39)
Defined contribution pension cost	<b>43</b>	51
Government grants	<b>(251)</b>	-
	<b><u>          </u></b>	<b><u>          </u></b>

**7. Employees**

	<b>52 week period ended 27 March 2021 £000</b>	<b>52 week period ended 28 March 2020 £000</b>
Wages and salaries	<b>1,286</b>	2,162
Social security costs	<b>133</b>	227
Cost of defined contribution scheme	<b>43</b>	51
	<b><u>1,462</u></b>	<b><u>2,440</u></b>

The average monthly number of employees, including the Directors, during the 52 week period was as follows:

	<b>52 week period ended 27 March 2021 No.</b>	<b>52 week period ended 28 March 2020 No.</b>
Production	<b><u>19</u></b>	<b><u>33</u></b>



**SONIA FRIEDMAN PRODUCTIONS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE 52 WEEK PERIOD ENDED 27 MARCH 2021**

**8. Interest payable and similar charges**

	<b>52 week period ended 27 March 2021 £000</b>	<b>52 week period ended 28 March 2020 £000</b>
Finance leases and hire purchase contracts	<b>65</b>	<b>71</b>

**9. Taxation**

	<b>52 week period ended 27 March 2021 £000</b>	<b>52 week period ended 28 March 2020 £000</b>
<b>Total current tax</b>	<b>-</b>	<b>-</b>
<b>Deferred tax</b>		
Origination and reversal of timing differences	<b>(258)</b>	<b>-</b>
<b>Total deferred tax</b>	<b>(258)</b>	<b>-</b>
<b>Taxation on (loss)/profit on ordinary activities</b>	<b>(258)</b>	<b>-</b>

**Factors affecting tax charge for the 52 week period**

The tax assessed for the period is lower than (2020: lower than) the standard rate of corporation tax in the UK of 19% (2020: 19%). The differences are explained below:

	<b>52 week period ended 27 March 2021 £000</b>	<b>52 week period ended 28 March 2020 £000</b>
(Loss)/profit on ordinary activities before tax	<b>(1,355)</b>	<b>918</b>
(Loss)/profit on ordinary activities multiplied by standard rate of corporation tax in the UK of 19% (2020: 19%)	<b>(258)</b>	<b>174</b>
<b>Effects of:</b>		
Expenses not deductible for tax purposes	<b>-</b>	<b>9</b>
Group relief	<b>-</b>	<b>(183)</b>
<b>Total tax charge for the 52 week period</b>	<b>(258)</b>	<b>-</b>

**SONIA FRIEDMAN PRODUCTIONS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE 52 WEEK PERIOD ENDED 27 MARCH 2021**

**10. Tangible fixed assets**

	<b>Right of use assets £000</b>
<b>Cost or valuation</b>	
At 28 March 2020	<b>1,049</b>
Additions	<b>17</b>
At 27 March 2021	<b>1,066</b>
<b>Depreciation</b>	
At 28 March 2020	<b>133</b>
Charge for the 52 week period on right-of-use assets	<b>133</b>
At 27 March 2021	<b>266</b>
<b>Net book value</b>	
At 27 March 2021	<b>800</b>
At 28 March 2020	<b>916</b>

**11. Fixed asset investments**

**Subsidiary undertakings**

The following were subsidiary undertakings of the Company:

<b>Name</b>	<b>Principal activity</b>	<b>Holding</b>
SFP Shows Limited	Production company	100%
SFP Sunny Limited	Production company	100%
SFP Dreams Limited	Production company	100%

**SONIA FRIEDMAN PRODUCTIONS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE 52 WEEK PERIOD ENDED 27 MARCH 2021**

**12. Trade and other receivables**

	<b>27 March 2021 £000</b>	28 March 2020 £000
Trade debtors	<b>93</b>	134
Amounts owed by group undertakings	<b>137</b>	48
Other debtors	<b>121</b>	2,180
Prepayments and accrued income	<b>711</b>	-
Deferred taxation	<b>258</b>	-
	<b>1,320</b>	2,362

**13. Cash and cash equivalents**

	<b>27 March 2021 £000</b>	28 March 2020 £000
Cash at bank and in hand	<b>5,854</b>	5,088

**14. Trade and other payables**

	<b>27 March 2021 £000</b>	28 March 2020 £000
Trade creditors	<b>43</b>	75
Amounts owed to group undertakings	<b>1,519</b>	292
Corporation tax	<b>4</b>	4
Other taxation and social security	<b>40</b>	81
Other creditors	<b>192</b>	396
Accruals and deferred income	<b>530</b>	555
	<b>2,328</b>	1,403

**SONIA FRIEDMAN PRODUCTIONS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE 52 WEEK PERIOD ENDED 27 MARCH 2021**

**15. Creditors: Amounts falling due after more than one year**

	<b>27 March 2021 £000</b>	28 March 2020 £000
Lease liabilities	<b>902</b>	888

**16. Leases: Company as lessee**

Lease liabilities are due as follows:

	<b>27 March 2021 £000</b>	28 March 2020 £000
Within one year	<b>184</b>	184
Between 1-5 years	<b>530</b>	530
Over 5 years	<b>188</b>	174
	<b>902</b>	888

**17. Deferred taxation**

	<b>2021 £000</b>
Charged to profit or loss	<b>258</b>
<b>At end of year</b>	<b>258</b>

The deferred tax asset is made up as follows:

	<b>27 March 2021 £000</b>	28 March 2020 £000
Losses	<b>258</b>	-
	<b>258</b>	-

**SONIA FRIEDMAN PRODUCTIONS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE 52 WEEK PERIOD ENDED 27 MARCH 2021**

**18. Provisions**

	<b>Other provision £000</b>
At 28 March 2020	<b>1,200</b>
Charged to profit or loss	<b>(234)</b>
<b>At 27 March 2021</b>	<b>966</b>

**19. Share capital**

	<b>27 March 2021 £000</b>	28 March 2020 £000
<b>Allotted, called up and fully paid</b>		
2 (2020: 2) Ordinary shares of £1 each	-	-

There is a single class of ordinary share. There are no restrictions on the distribution of dividends and repayment of capital.

**20. Contingent liabilities**

A corporate cross guarantee of the senior debt exists between the Company, its intermediate parent International Entertainment Finance Limited and the majority of its subsidiary undertakings. The senior debt is secured by a debenture over the whole of the assets of International Entertainment Finance Limited and the majority of the assets of the group.

**21. Pension commitments**

The Company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Company in an independently administered fund. The pension cost charge represents contributions payable by the Company to the fund and amounted to £43,000 (2020: £51,000). Contributions totalling £3,000 (2020: £5,000) were payable to the fund at the balance sheet date.

**22. Related party transactions**

The Company has taken advantage of exemptions available under paragraph 8(k) of FRS 101 not to disclose transactions with related parties which are wholly owned members of the same group. As such, there were no related party transactions during the period requiring disclosure (2020: £nil).

## **SONIA FRIEDMAN PRODUCTIONS LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE 52 WEEK PERIOD ENDED 27 MARCH 2021**

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#### **23. Controlling party**

The Company's immediate parent company is The Ambassador Theatre Group Limited. The ultimate UK parent company of the smallest and largest group to which the Company belongs is International Entertainment Holdings Limited. The consolidated accounts of the UK parent company International Entertainment Holdings Limited are available from the company's registered office, 28 St. George Street, London, W1S 2FA.

The Company's ultimate parent company is IE Luxco S.a.r.l (Luxembourg), which is controlled by Providence Equity Partners VII-A-LP (Cayman Islands) and Providence VII Global Holdings LP (Cayman Islands), which the directors consider to be the Company's ultimate controlling parties.