

Registered number 06138618

B23 LIMITED

ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2013

FRIDAY



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20/12/2013
COMPANIES HOUSE

B23 LIMITED

**INDEPENDENT AUDITORS' REPORT TO B23 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 B23 Limited for the year ended 30 June 2013 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 it in a special Auditors' report 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 are properly prepared.

Opinion on financial statements

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 on pages 2 to 3 have been properly prepared in accordance with the regulations made under that section.



Kenneth Dias (Senior statutory auditor)

for and on behalf of
Nyman Libson Paul

Chartered Accountants
Statutory Auditors

Regina House
124 Finchley Road
London
NW3 5JS

16 October 2013

B23 LIMITED
REGISTERED NUMBER. 06138618

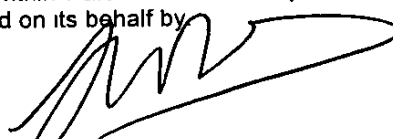
ABBREVIATED BALANCE SHEET
AS AT 30 JUNE 2013

	Note	2013 £	2012 £
CURRENT ASSETS			
Stocks	-	138,197,058	
Debtors	427,181	4,846,670	
Cash at bank and in hand	2,296,884	2,581,385	
	<u>2,724,065</u>	<u>145,625,113</u>	
CREDITORS amounts falling due within one year	(2,547,965)	145,477,013)	
NET CURRENT ASSETS		<u>176,100</u>	<u>148,100</u>
NET ASSETS		<u>176,100</u>	<u>148,100</u>
CAPITAL AND RESERVES			
Called up share capital	2	100	100
Profit and loss account		<u>176,000</u>	<u>148,000</u>
SHAREHOLDERS' FUNDS		<u>176,100</u>	<u>148,100</u>

The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf by



Andrew Noakes
Director



John Roebuck
Director

Date October 16 2013

The notes on page 3 form part of these financial statements

B23 LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2013

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

1.2 Turnover

Turnover represents amounts receivable for services in respect of film production excluding value added tax

1.3 Stocks

Work in progress is comprised of production costs and is valued at the lower of cost and net realisable value

1.4 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of transaction. Exchange differences have been offset against production advances in the balance sheet.

1.5 Comparative figures

The comparative figures cover the 18 months ended 30 June 2012

2. SHARE CAPITAL

	2013 £	2012 £
Allotted, called up and fully paid		
100 Ordinary shares of £1 each	100	100

3. ULTIMATE PARENT UNDERTAKING AND CONTROLLING PARTY

The parent company is Eon Productions Limited, a company incorporated in England and Wales. There is no ultimate controlling party.