

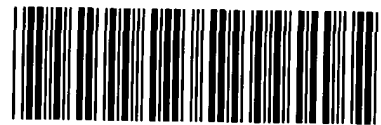
# Topham Productions Limited

Unaudited Financial Statements

For Filing with Registrar

For the year ended 31 December 2018

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# Topham Productions Limited

## Company Information

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<b>Directors</b>	J Topham A Topham
<b>Secretary</b>	J Davey
<b>Company number</b>	08729089
<b>Registered office</b>	1st, 2nd & 3rd Floors 37 Shelton Street London United Kingdom WC2H 9HN
<b>Accountants</b>	Moore Kingston Smith LLP Charlotte Building 17 Gresse Street London W1T 1QL

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# Topham Productions Limited

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# Topham Productions Limited

## Balance Sheet

As at 31 December 2018

	Notes	2018 £	£	2017 £	£
<b>Fixed assets</b>					
Goodwill	3		26,500		-
<b>Current assets</b>					
Debtors	4	100		100	
<b>Creditors: amounts falling due within one year</b>	5	(30,000)		-	
<b>Net current (liabilities)/assets</b>			(29,900)		100
<b>Total assets less current liabilities</b>			<u>(3,400)</u>		<u>100</u>
<b>Capital and reserves</b>					
Called up share capital	6		100		100
Profit and loss reserves			(3,500)		-
<b>Total equity</b>			<u>(3,400)</u>		<u>100</u>

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

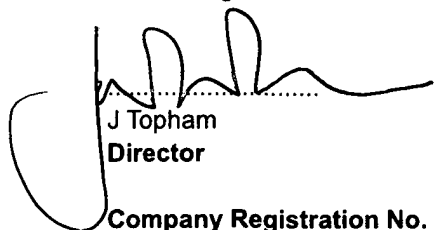
For the financial year ended 31 December 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the board of directors and authorised for issue on .....(21/12)19  
and are signed on its behalf by:

  
J Topham  
Director

Company Registration No. 08729089

# Topham Productions Limited

## Notes to the Financial Statements

For the year ended 31 December 2018

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### 1 Accounting policies

#### Company information

Topham Productions Limited is a private company limited by shares incorporated in England and Wales. The registered office is 1st, 2nd & 3rd Floors, 37 Shelton Street, London, United Kingdom, WC2H 9HN.

#### 1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Intangible fixed assets - goodwill

Goodwill represents the excess of the cost of acquisition of unincorporated businesses over the fair value of net assets acquired. It is initially recognised as an asset at cost and is subsequently measured at cost less accumulated amortisation and accumulated impairment losses. Goodwill is considered to have a finite useful life and is amortised on a systematic basis over its expected life, which is 5 years.

For the purposes of impairment testing, goodwill is allocated to the cash-generating units expected to benefit from the acquisition. Cash-generating units to which goodwill has been allocated are tested for impairment at least annually, or more frequently when there is an indication that the unit may be impaired. If the recoverable amount of the cash-generating unit is less than the carrying amount of the unit, the impairment loss is allocated first to reduce the carrying amount of any goodwill allocated to the unit and then to the other assets of the unit *pro-rata* on the basis of the carrying amount of each asset in the unit.

#### 1.4 Cash at bank and in hand

Cash at bank and in hand are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.5 Financial instruments

The company only has basic financial instruments measured at amortised cost, with no financial instruments classified as other or basic instruments measured at fair value.

#### 1.6 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of direct issue costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

# Topham Productions Limited

## Notes to the Financial Statements (Continued)

For the year ended 31 December 2018

### 2 Employees

The average monthly number of persons employed by the company during the year was nil (2017: nil).

### 3 Intangible fixed assets

	<b>Goodwill</b>
	<b>£</b>
<b>Cost</b>	
At 1 January 2018	-
Additions - separately acquired	30,000
	<u>30,000</u>
At 31 December 2018	<u>30,000</u>
<b>Amortisation and impairment</b>	
At 1 January 2018	-
Amortisation charged for the year	3,500
	<u>3,500</u>
At 31 December 2018	<u>3,500</u>
<b>Carrying amount</b>	
At 31 December 2018	<u>26,500</u>
At 31 December 2017	<u>-</u>

In May 2018, the company purchased the customer list and website for a festival called Rock Oyster Festival.

### 4 Debtors

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Unpaid share capital	100	100
	<u>100</u>	<u>100</u>

### 5 Creditors: amounts falling due within one year

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Other creditors	30,000	-
	<u>30,000</u>	<u>-</u>

# Topham Productions Limited

## Notes to the Financial Statements (Continued)

For the year ended 31 December 2018

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### 6 Share capital

	2018 £	2017 £
<b>Ordinary share capital</b>		
<b>Issued and not fully paid</b>		
100 Ordinary Shares of £1 each	100	100
	<u>100</u>	<u>100</u>

### 7 Related party transactions

At the year end there was an amount of £30,000 (2017: £nil) owed to the director, J Topham.