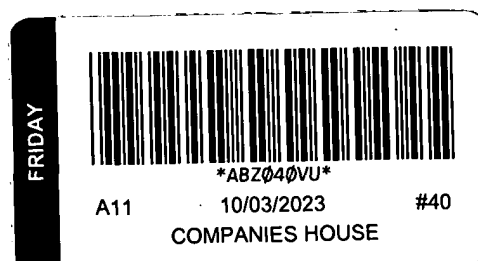


PEARTREE PRODUCTIONS LIMITED

**PAGES FOR FILING WITH REGISTRAR
FOR THE YEAR ENDED 31 OCTOBER 2022**



PEARTREE PRODUCTIONS LIMITED
REGISTERED NUMBER: 09847901

BALANCE SHEET
AS AT 31 OCTOBER 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	4	2,717	3,767
		<u>2,717</u>	<u>3,767</u>
Current assets			
Debtors: amounts falling due within one year	5	14,256	14,176
Cash at bank and in hand	6	64,128	103,374
		<u>78,384</u>	<u>117,550</u>
Creditors: amounts falling due within one year	7	(4,627)	(24,225)
Net current assets		<u>73,757</u>	<u>93,325</u>
Total assets less current liabilities		<u>76,474</u>	<u>97,092</u>
Net assets		<u><u>76,474</u></u>	<u><u>97,092</u></u>
Capital and reserves			
Called up share capital		1	1
Profit and loss account		76,473	97,091
		<u>76,474</u>	<u>97,092</u>

PEARTREE PRODUCTIONS LIMITED
REGISTERED NUMBER: 09847901

BALANCE SHEET (CONTINUED)
AS AT 31 OCTOBER 2022

The directors consider that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 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 financial statements have been prepared 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 financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The Company has opted not to file the statement of income and retained earnings in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:

DocuSigned by:

Nicholas Poxon

526B438BCFE9A78.....

Nicholas Poxon

Director

Date: 28-02-23

The notes on pages 3 to 6 form part of these financial statements.

PEARTREE PRODUCTIONS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022**

1. General information

The company is a private limited company which is incorporated in the United Kingdom with company number. The registered office is Bluebell Cottage, Derwent Street, Derby, DE72 3NF

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 Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

2.2 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:

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

2.3 Interest income

Interest income is recognised in profit or loss using the effective interest method.

2.4 Taxation

Tax is recognised in profit or loss 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 balance sheet date in the countries where the Company operates and generates income.

PEARTREE PRODUCTIONS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022**

2. Accounting policies (continued)

2.5 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.

The estimated useful lives range as follows:

Computer equipment	- 25 %
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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.

2.6 Debtors

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.

2.7 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.

2.8 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

PEARTREE PRODUCTIONS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022**

2. Accounting policies (continued)

2.9 Financial instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

2.10 Dividends

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

3. Employees

The average monthly number of employees, including directors, during the year was 2 (2021 - 2).

4. Tangible fixed assets

	Computer equipment £
Cost or valuation	
At 1 November 2021	13,823
Additions	334
At 31 October 2022	<u>14,157</u>
Depreciation	
At 1 November 2021	10,058
Charge for the year on owned assets	1,382
At 31 October 2022	<u>11,440</u>
Net book value	
At 31 October 2022	<u><u>2,717</u></u>
At 31 October 2021	<u><u>3,766</u></u>

PEARTREE PRODUCTIONS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022**

5. Debtors

	2022	2021
	£	£
Trade debtors	13,860	13,860
Other debtors	396	316
	<u>14,256</u>	<u>14,176</u>

6. Cash and cash equivalents

	2022	2021
	£	£
Cash at bank and in hand	64,128	103,374
	<u>64,128</u>	<u>103,374</u>

7. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Corporation tax	-	17,151
Other taxation and social security	4,387	6,839
Accruals and deferred income	240	235
	<u>4,627</u>	<u>24,225</u>

8. Related party transactions

At the balance sheet date N Poxon a director and shareholder owed the company £182 (2021: was owed £80).