

UNAUDITED FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED  
1 OCTOBER 2022

FISH POND PRODUCTIONS  
LIMITED

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# FISH POND PRODUCTIONS LIMITED

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## COMPANY INFORMATION

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|                   |  |
|-------------------|--|
| Directors         | Christopher John Clark<br>Clare Sabina Clark   |
| Registered number | 10956323   |
| Registered office | Seend Head House Seend Head<br>Seend<br>Melksham<br>SN12 6PP                               |
| Accountants       | Menzies LLP<br>Chartered Accountants<br>3000a Parkway<br>Whiteley<br>Hampshire<br>PO15 7FX |

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# FISH POND PRODUCTIONS LIMITED

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# FISH POND PRODUCTIONS LIMITED

REGISTERED NUMBER:10956323

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## STATEMENT OF FINANCIAL POSITION AS AT 1 OCTOBER 2022

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|  | Note | 1 October<br>2022<br>£ | 30 September<br>2021<br>£ |
|--|------|------------------------|---------------------------|
| <b>Fixed assets</b>                            |      |                        |                           |
| Tangible assets                                | 4    | 1,692                  | 1,089                     |
|  |      | <u>1,692</u>           | <u>1,089</u>              |
| <b>Current assets</b>                          |      |                        |                           |
| Debtors: amounts falling due within one year   | 5    | -                      | 182                       |
| Cash at bank and in hand                       |      | 8,382                  | 5,006                     |
|  |      | <u>8,382</u>           | <u>5,188</u>              |
| Creditors: amounts falling due within one year | 6    | (2,400)                | (2,400)                   |
| <b>Net current assets</b>                      |      | <u>5,982</u>           | <u>2,788</u>              |
| <b>Total assets less current liabilities</b>   |      | <u>7,674</u>           | <u>3,877</u>              |
| <b>Net assets</b>                              |      | <u>7,674</u>           | <u>3,877</u>              |
| <b>Capital and reserves</b>                    |      |                        |                           |
| Called up share capital                        |      | 100                    | 100                       |
| Profit and loss account                        |      | 7,574                  | 3,777                     |
|  |      | <u>7,674</u>           | <u>3,877</u>              |

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# FISH POND PRODUCTIONS LIMITED

REGISTERED NUMBER:10956323

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## STATEMENT OF FINANCIAL POSITION (CONTINUED) AS AT 1 OCTOBER 2022

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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 period 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:

**Christopher John Clark**  
Director

Date: 22 December 2022

The notes on pages 3 to 5 form part of these financial statements.

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# FISH POND PRODUCTIONS LIMITED

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 1 OCTOBER 2022

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### 1. General information

Fish Pond Services Limited is a private company limited by shares, registered in England and Wales. The address of its registered office is disclosed on 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 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 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.

#### 2.4 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 reporting date in the countries where the Company operates and generates income.

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# FISH POND PRODUCTIONS LIMITED

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 1 OCTOBER 2022

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### 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, on a reducing balance basis.

Depreciation is provided on the following basis:

|                  |   |     |               |
|------------------|---|-----|---------------|
| Office equipment | - | 33% | Straight line |
|------------------|---|-----|---------------|

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 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.

### 3. Employees

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

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# FISH POND PRODUCTIONS LIMITED

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 1 OCTOBER 2022

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### 4. Tangible fixed assets

|                                       | Office<br>equipment<br>£ |
|---------------------------------------|--------------------------|
| <b>Cost or valuation</b>              |                          |
| At 1 October 2021                     | 2,581                    |
| Additions                             | 2,193                    |
| At 1 October 2022                     | <u>4,774</u>             |
| <b>Depreciation</b>                   |                          |
| At 1 October 2021                     | 1,492                    |
| Charge for the period on owned assets | 1,590                    |
| At 1 October 2022                     | <u>3,082</u>             |
| <b>Net book value</b>                 |                          |
| At 1 October 2022                     | <u>1,692</u>             |
| <i>At 30 September 2021</i>           | <u>1,089</u>             |

### 5. Debtors

|               | 1 October<br>2022<br>£ | 30 September<br>2021<br>£ |
|---------------|------------------------|---------------------------|
| Other debtors | -                      | 182                       |
|               | <u>-</u>               | <u>182</u>                |

### 6. Creditors: Amounts falling due within one year

|                 | 1 October<br>2022<br>£ | 30 September<br>2021<br>£ |
|-----------------|------------------------|---------------------------|
| Other creditors | 2,400                  | 2,400                     |
|                 | <u>2,400</u>           | <u>2,400</u>              |



This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.