

Registered number
12069678

ROTH PRODUCTIONS LTD

Filleled Accounts

31 May 2021

ROTH PRODUCTIONS LTD**Registered number:** 12069678**Balance Sheet****as at 31 May 2021**

	Notes	2021 £	2019 £
Current assets			
Work in progress		839,596	862,959
Debtors	3	556,157	489,532
Cash at bank and in hand		185	9,122
		<u>1,395,938</u>	<u>1,361,613</u>
Creditors: amounts falling due within one year	4	(889,264)	(971,184)
Net current assets		<u>506,674</u>	<u>390,429</u>
Net assets		<u>506,674</u>	<u>390,429</u>
Capital and reserves			
Called up share capital		1	1
Profit and loss account		506,673	390,428
Shareholders' funds		<u>506,674</u>	<u>390,429</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Vaishali Paatil

Director

Approved by the board on 23 September 2021

ROTH PRODUCTIONS LTD

Notes to the Accounts

for the period from 1 December 2019 to 31 May 2021

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. The Company is producing the British qualifying film titled as "Rat on the Highway" (the Film). The turnover recognised by the Company relates only to this Film.

Cost of sales

Production cost of the Film is recognised in the profit & loss account as cost of sales for the amount of funding received from the Acquirer. Balance Production cost is carried forward as Work in progress and is deemed recoverable from future income/revenue of the Film.

Work in progress

Work in progress is measured at the lower of cost and estimated selling price less costs to complete and sell. Balance production cost of the Film at the balance sheet date is carried forward on the basis that it is deemed recoverable from the future income/revenue of the Film.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. The tax credit claimed relates to the Film. Deferred tax assets based on timing differences is not applicable in respect of this Company's claim for film tax credits.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

2 Employees

	2021	2019
	Number	Number
Average number of persons employed by the company	0	5

3 Debtors

	2021	2019
	£	£
VAT receivable	-	61,531

Other debtors	556,157	428,001
	<u>556,157</u>	<u>489,532</u>

4 Creditors: amounts falling due within one year	2021	2019
	£	£
Bank loans and overdrafts	50,000	-
VAT payable	3,312	-
Trade creditors	300,937	667,765
Taxation and social security costs	4,875	11,379
Other creditors	530,140	292,040
	<u>889,264</u>	<u>971,184</u>

5 Related party transactions

For the period ending 31 May 2021, Vaishali Paatil invoiced the company for £1,666 (30/11/2019 - £50,000) towards reimbursement of expenses incurred for the Film which are fully paid.

6 Controlling party

Mr. Mohan Chelladurai is the ultimate controlling party on the basis of more than 75% ownership and control of the Company.

7 Other information

ROTH PRODUCTIONS LTD is a private company limited by shares and incorporated in England. Its registered office is:

23-24 Greek Street
London
W1D 4DZ

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.