
EHP ROOSTER LIMITED

UNAUDITED

FINANCIAL STATEMENTS

INFORMATION FOR FILING WITH THE REGISTRAR

FOR THE PERIOD ENDED 30 SEPTEMBER 2022

EHP ROOSTER LIMITED
REGISTERED NUMBER: 13623044

BALANCE SHEET
AS AT 30 SEPTEMBER 2022

| | Note | 2022 £ |
|--|------|-----------------|
| Current assets | | |
| Debtors: amounts falling due within one year | 4 | 310,447 |
| Cash at bank and in hand | 5 | 452,901 |
| | | <u>763,348</u> |
| Creditors: amounts falling due within one year | 6 | (763,347) |
| | | <u>1</u> |
| Net current assets | | <u>1</u> |
| Total assets less current liabilities | | <u>1</u> |
| Net assets | | <u><u>1</u></u> |
| Capital and reserves | | |
| Called up share capital | 7 | 1 |
| | | <u><u>1</u></u> |

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 on 15 June 2023.

N Sidi
Director

The notes on pages 2 to 4 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2022**

1. General information

EHP Rooster Limited is a private company limited by shares and registered in England and Wales. The address of its registered office is 124 Finchley Road, London, NW3 5JS and the principal place of business is 1 Somerville Close, London, SW9 0DU.

The company was Incorporated on 15 September 2021 and began trading on this date.

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 comprises box office income, merchandise sales and sponsorships received.

Revenue relating to box office income is recognised at the end of the week in which the show is staged. Revenue is reported on all admissions and is exclusive of VAT. Revenue from admissions is reported as the amount received by the producer after the theatre have deducted relevant commissions and banking charges.

Revenue relating to merchandise sales is recognised when the sale takes place. Merchandise revenues represent the producer's share of merchandise sales, exclusive of VAT.

Sponsorships are recognised in the Statement of Income and Retained Earnings when income is probable and can be measured with sufficient reliability.

2.3 Taxation

Tax is recognised in the Statement of Income and Retained Earnings. 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.

The Company is eligible to claim a tax credit on theatre production costs; the tax credit comprises relief based on total net costs and an additional deduction for enhanceable expenditure. The Company claims a payment based on the amount of enhanced expenditure and carries losses arising from total net costs forward against future profits.

2.4 Debtors

Short term debtors are measured at the transaction price, less any impairment.

2.5 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

EHP ROOSTER LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2022**

2. Accounting policies (continued)

2.6 Creditors

Short term creditors are measured at the transaction price, 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 other third parties and loans to related parties.

3. Employees

The average monthly number of employees, including directors, during the period was 16.

4. Debtors

| | |
|---------------|----------------|
| | 2022 £ |
| Other debtors | 310,447 |
| | <u>310,447</u> |

5. Cash and cash equivalents

| | |
|--------------------------|----------------|
| | 2022 £ |
| Cash at bank and in hand | 452,901 |
| | <u>452,901</u> |

6. Creditors: Amounts falling due within one year

| | |
|------------------------------------|----------------|
| | 2022 £ |
| Trade creditors | 310 |
| Amounts owed to group undertakings | 757,037 |
| Accruals | 6,000 |
| | <u>763,347</u> |

EHP ROOSTER LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2022**

7. Share capital

| | |
|---|----------|
| | 2022 |
| | £ |
| Allotted, called up and fully paid | |
| 1 Ordinary share of £1.00 | <u>1</u> |

On incorporation the company issued 1 ordinary share of £1 at par for a cash consideration.

8. Related party transactions

During the period, fees and profit share of £1,064,869 were payable to Elliott Harper Productions Limited, the company's parent company. At the reporting date £757,037 was due to Elliott Harper Productions Limited.

9. Controlling party

During the period the immediate parent undertaking was Elliott Harper Productions Limited, a company incorporated in England.

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.