

COMPANY REGISTRATION NUMBER: 13246023

**Brouhaha Entertainment UK Ltd**

**Filleted Unaudited Financial Statements**

**31 March 2022**

# Brouhaha Entertainment UK Ltd

## Statement of Financial Position

31 March 2022

|   |      | 31 Mar 22  |
|---|------|------------|
|   | Note | £          |
| <b>Current assets</b>                                 |      |            |
| Stocks  |      | 264,317    |
| Debtors   | 5    | 117,798    |
| Cash at bank and in hand                              |      | 5,311      |
|   |      | -----      |
|   |      | 387,426    |
| <b>Creditors: amounts falling due within one year</b> | 6    | 616,173    |
|   |      | -----      |
| <b>Net current liabilities</b>                        |      | 228,747    |
|   |      | -----      |
| <b>Total assets less current liabilities</b>          |      | ( 228,747) |
|   |      | -----      |
| <b>Net liabilities</b>                                |      | ( 228,747) |
|   |      | -----      |
| <b>Capital and reserves</b>                           |      |            |
| Called up share capital                               |      | 100        |
| Profit and loss account                               |      | ( 228,847) |
|   |      | -----      |
| <b>Shareholders deficit</b>                           |      | ( 228,747) |
|   |      | -----      |

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

For the period ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476 ;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

These financial statements were approved by the board of directors and authorised for issue on 21 February 2023 , and are signed on behalf of the board by:

Ms Gabrielle Tana

Director

Company registration number: 13246023

# **Brouhaha Entertainment UK Ltd**

## **Notes to the Financial Statements**

### **Period from 4 March 2021 to 31 March 2022**

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#### **1. General information**

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is 99 Kenton Road, Harrow, Middlesex, HA3 0AN.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Revenue recognition**

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for services rendered, stated net of discounts and of Value Added Tax. Revenue from the rendering of services is measured by reference to the stage of completion of the service transaction at the end of the reporting period provided that the outcome can be reliably estimated. When the outcome cannot be reliably estimated, revenue is recognised only to the extent of the expenses recognised that it is probable they will be recovered.

##### **Stocks**

Stocks is work in progress and represents development costs of potential film/television productions. The costs are recorded at the lower of cost and net realisable value and are net of Value Added Tax.

##### **Financial instruments**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

#### **4. Employee numbers**

The average number of persons employed by the company during the period amounted to 5 .

## 5. Debtors

|   | 31 Mar 22 |
|---|-----------|
|   | £         |
| Trade debtors   | 15,000    |
| Amounts owed by group undertakings and undertakings in which the company has a participating interest | 91,000    |
| Other debtors   | 11,798    |
|   | -----     |
|   | 117,798   |
|   | -----     |

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

|   | 31 Mar 22 |
|---|-----------|
|   | £         |
| Amounts owed to group undertakings and undertakings in which the company has a participating interest | 599,000   |
| Social security and other taxes   | 9,811     |
| Other creditors   | 7,362     |
|   | -----     |
|   | 616,173   |
|   | -----     |

## 7. Related party transactions

The company has taken advantage of the exemption conferred by FRS 102 from disclosing details of transactions with other wholly owned group companies.

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.