

COMPANY REGISTRATION NUMBER: 13246023

Brouhaha Entertainment UK Ltd

Filleted Unaudited Financial Statements

31 March 2023

Brouhaha Entertainment UK Ltd

Statement of Financial Position

31 March 2023

		2023	2022
	Note	£	£
Fixed assets			
Investments	5	2	2
Current assets			
Stocks		607,868	264,317
Debtors	6	69,458	117,796
Cash at bank and in hand		16,726	5,311
		694,052	387,424
Creditors: amounts falling due within one year	7	891,447	608,811
Net current liabilities		197,395	221,387
Total assets less current liabilities		(197,393)	(221,385)
Accruals and deferred income		19,200	7,362
Net liabilities		(216,593)	(228,747)
Capital and reserves			
Called up share capital		100	100
Profit and loss account		(216,693)	(228,847)
Shareholders deficit		(216,593)	(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 year ending 31 March 2023 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 year 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 .

Brouhaha Entertainment UK Ltd

Statement of Financial Position *(continued)*

31 March 2023

These financial statements were approved by the board of directors and authorised for issue on 24 November 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

Year ended 31 March 2023

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.

Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the profit and loss account.

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 year amounted to 5 (2022: 5).

5. Investments

	Shares in group undertakings £
Cost	
At 1 April 2022 and 31 March 2023	2 ---
Impairment	
At 1 April 2022 and 31 March 2023	— ---
Carrying amount	
At 31 March 2023	2 ---
At 31 March 2022	2 ---

6. Debtors

	2023 £	2022 £
Trade debtors	45,766	15,000
Amounts owed by group undertakings and undertakings in which the company has a participating interest	8,306	90,998
Other debtors	15,386	11,798
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	69,458	117,796
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7. Creditors: amounts falling due within one year

	2023	2022
	£	£
Bank loans and overdrafts	121	—
Amounts owed to group undertakings and undertakings in which the company has a participating interest	846,166	599,000
Social security and other taxes	23,905	9,811
Other creditors	21,255	—
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	891,447	608,811
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8. 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.