

**Unaudited Financial Statements**  
**for the Year Ended 31 December 2021**  
**for**  
**Calliandra Productions Limited**

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for the Year Ended 31 December 2021**

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**Calliandra Productions Limited**  
**Company Information**  
**for the Year Ended 31 December 2021**

**DIRECTORS:**

I S Anderson  
Mrs J S Anderson  
J D Anderson

**REGISTERED OFFICE:**

Fortescue House  
Court Street  
Trowbridge  
Wiltshire  
BA14 8FA

**REGISTERED NUMBER:**

03095316 (England and Wales)

**BANKERS:**

Coutts & Co.  
440 The Strand  
London  
WC2R 0QS

**Balance Sheet**  
**31 December 2021**

	Notes	2021 £	2020 £
<b>CURRENT ASSETS</b>			
Debtors	5	400,996	408,690
Cash at bank and in hand		<u>674,558</u>	<u>613,436</u>
		1,075,554	1,022,126
<b>CREDITORS</b>			
Amounts falling due within one year	6	<u>778,697</u>	<u>711,034</u>
<b>NET CURRENT ASSETS</b>		<u>296,857</u>	<u>311,092</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>296,857</u>	<u>311,092</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		100	100
Retained earnings		<u>296,757</u>	<u>310,992</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>296,857</u>	<u>311,092</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 22 September 2022 and were signed on its behalf by:

I S Anderson - Director

Mrs J S Anderson - Director

**Notes to the Financial Statements**  
**for the Year Ended 31 December 2021**

**1. STATUTORY INFORMATION**

Calliandra Productions Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The company's touring activities for 2020 have been adversely affected by the Covid19 pandemic with the majority of concert bookings having been cancelled or postponed until 2021. This notwithstanding the directors consider that it remains appropriate to prepare the financial statements on a going concern basis on the basis that the company has adequate financial resources available to enable it to continue its normal operations for the foreseeable future.

**Turnover**

Turnover represents income due, excluding value added tax, from the production of concerts, reimbursement of expenses and the sale of band merchandise. Turnover is recognised in accordance with the terms of the contractual agreements with tour promoters and concert venues.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 15% on straight line basis

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2020 - NIL).

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2021**

**4. TANGIBLE FIXED ASSETS**

	Plant and machinery £
<b>COST</b>	
At 1 January 2021	10,048
Disposals	(6,896)
At 31 December 2021	<u>3,152</u>
<b>DEPRECIATION</b>	
At 1 January 2021	10,048
Eliminated on disposal	(6,896)
At 31 December 2021	<u>3,152</u>
<b>NET BOOK VALUE</b>	
At 31 December 2021	<u>-</u>
At 31 December 2020	<u>-</u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Trade debtors	371,344	366,484
Other debtors	5,060	8,576
Prepayments and accrued income	<u>24,592</u>	<u>33,630</u>
	<u>400,996</u>	<u>408,690</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Amounts owed to group undertakings	105,976	19,288
Tax	-	152
Directors' current accounts	6,498	-
Accruals & deferred income	<u>666,223</u>	<u>691,594</u>
	<u>778,697</u>	<u>711,034</u>

**7. ULTIMATE CONTROLLING PARTY**

The ultimate controlling party is I S Anderson.

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.