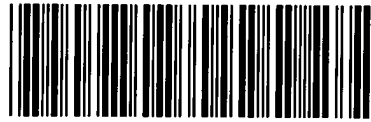


UNAUDITED FINANCIAL  
STATEMENTS

FOR THE YEAR ENDED  
31 JANUARY 2018

C&S PRODUCTIONS  
LIMITED

TUESDAY



\*L7HMOVZT\*

LD6

30/10/2018

#232

COMPANIES HOUSE

**MENZIES**  
BRIGHTER THINKING

# C&S PRODUCTIONS LIMITED

REGISTERED NUMBER:03227701

## STATEMENT OF FINANCIAL POSITION AS AT 31 JANUARY 2018

|  | Note | 2018<br>£          | 2017<br>£          |
|--|------|--------------------|--------------------|
| <b>Fixed assets</b>                            |      |                    |                    |
| Tangible assets                                | 4    | 2,020              | 1,776              |
|  |      | <u>2,020</u>       | <u>1,776</u>       |
| <b>Current assets</b>                          |      |                    |                    |
| Stocks   | 5    | 68,103             | 67,981             |
| Debtors: amounts falling due within one year   | 6    | 302                | 464                |
| Cash at bank and in hand                       |      | 564                | 1,258              |
|  |      | <u>68,969</u>      | <u>69,703</u>      |
| Creditors: amounts falling due within one year | 7    | (1,740,151)        | (1,673,926)        |
| <b>Net current liabilities</b>                 |      | <u>(1,671,182)</u> | <u>(1,604,223)</u> |
| <b>Total assets less current liabilities</b>   |      | <u>(1,669,162)</u> | <u>(1,602,447)</u> |
| <b>Net liabilities</b>                         |      | <u>(1,669,162)</u> | <u>(1,602,447)</u> |
| <b>Capital and reserves</b>                    |      |                    |                    |
| Called up share capital                        |      | 100                | 100                |
| Profit and loss account                        |      | (1,669,262)        | (1,602,547)        |
|  |      | <u>(1,669,162)</u> | <u>(1,602,447)</u> |

The director considers 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 year in question in accordance with section 476 of Companies Act 2006.

The director acknowledges his 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 by:

S J Bennett  
Director



Date: 30 October 2018

The notes on pages 2 to 5 form part of these financial statements.

---

# C&S PRODUCTIONS LIMITED

---

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2018

---

### 1. General information

C&S Productions Limited is a private company, limited by shares, registered in England and Wales, company registration number 03227701. The registered office is Suite 1, 3rd Floor, 11-12 St. James's Square, London SW1Y 4LB.

### 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 Going concern

The financial statements have been prepared on a going concern basis that assumes the continuing support of the director.

#### 2.3 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

##### Sale of goods

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

#### 2.4 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

---

# C&S PRODUCTIONS LIMITED

---

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2018

---

### 2. Accounting policies (continued)

#### 2.4 Tangible fixed assets (continued)

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

|                       |                       |
|-----------------------|-----------------------|
| Fixtures and fittings | - 33.3% straight line |
|-----------------------|-----------------------|

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of Income and Retained Earnings.

#### 2.5 Financial instruments

The Company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

#### 2.6 Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

#### 2.7 Finance costs

Finance costs are charged to the Statement of Income and Retained Earnings over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

### 3. Employees

The average monthly number of employees, including directors, during the year was 1 (2017 - 1).

---

# C&S PRODUCTIONS LIMITED

---

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2018

---

### 4. Tangible fixed assets

|                                     | Fixtures and fittings<br>£ |
|-------------------------------------|----------------------------|
| <b>Cost or valuation</b>            |                            |
| At 1 February 2017                  | 13,470                     |
| Additions                           | 2,715                      |
| Disposals                           | (8,772)                    |
| At 31 January 2018                  | <u>7,413</u>               |
| <b>Depreciation</b>                 |                            |
| At 1 February 2017                  | 11,694                     |
| Charge for the year on owned assets | 2,471                      |
| Disposals                           | (8,772)                    |
| At 31 January 2018                  | <u>5,393</u>               |
| <b>Net book value</b>               |                            |
| At 31 January 2018                  | <u><u>2,020</u></u>        |
| At 31 January 2017                  | <u><u>1,776</u></u>        |

### 5. Stocks

|                                     | 2018<br>£            | 2017<br>£            |
|-------------------------------------|----------------------|----------------------|
| Finished goods and goods for resale | <u>68,103</u>        | <u>67,981</u>        |
|                                     | <u><u>68,103</u></u> | <u><u>67,981</u></u> |

### 6. Debtors

|               | 2018<br>£         | 2017<br>£         |
|---------------|-------------------|-------------------|
| Trade debtors | 101               | 16                |
| Other debtors | <u>201</u>        | <u>448</u>        |
|               | <u><u>302</u></u> | <u><u>464</u></u> |

---

# C&S PRODUCTIONS LIMITED

---

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2018

---

**7. Creditors: Amounts falling due within one year**

|                              | <b>2018</b>      | <b>2017</b>      |
|------------------------------|------------------|------------------|
|                              | <b>£</b>         | <b>£</b>         |
| Trade creditors              | <b>8,038</b>     | <b>7,183</b>     |
| Other creditors              | <b>1,730,913</b> | <b>1,665,743</b> |
| Accruals and deferred income | <b>1,200</b>     | <b>1,000</b>     |
|                              | <b>1,740,151</b> | <b>1,673,926</b> |

**8. Related party transactions**

At the year end date the director's loan, excluding accrued interest amounted to £617,044 (2017 - £608,319). Interest is accruing at 3% over the base rate and at the year end date this amounted to £1,113,869 (2017 - £1,057,424).