

Company registration number 04852262 (England and Wales)

DOT TO DOT PRODUCTIONS LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
PAGES FOR FILING WITH REGISTRAR

DOT TO DOT PRODUCTIONS LIMITED

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DOT TO DOT PRODUCTIONS LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Non-current assets					
Property, plant and equipment	4		571,717		593,581
Investments	5		185,513		182,070
			<u>757,230</u>		<u>775,651</u>
Current assets					
Trade and other receivables	7	1,044,351		1,204,113	
Cash and cash equivalents		3,061,193		1,830,685	
		<u>4,105,544</u>		<u>3,034,798</u>	
Current liabilities	8	(254,795)		(277,813)	
		<u></u>		<u></u>	
Net current assets			3,850,749		2,756,985
Total assets less current liabilities			<u>4,607,979</u>		<u>3,532,636</u>
Provisions for liabilities			(6,623)		(5,857)
			<u></u>		<u></u>
Net assets			<u>4,601,356</u>		<u>3,526,779</u>
Equity					
Called up share capital	9		1		1
Retained earnings			4,601,355		3,526,778
			<u>4,601,356</u>		<u>3,526,779</u>
Total equity			<u>4,601,356</u>		<u>3,526,779</u>

The director of the company has elected not to include a copy of the income statement within the financial statements.

For the financial year ended 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved and signed by the director and authorised for issue on 29 September 2023

Ms J Killingley
Director
Company Registration No. 04852262

DOT TO DOT PRODUCTIONS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Company information

Dot to Dot Productions Limited is a private company limited by shares incorporated in England and Wales. The registered office is 27 Mortimer Street, London, W1T 3BL.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Revenue

Revenue represents amounts receivable in developing/producing and exploiting television programmes and is recognised over the period of the production or as per the contract where payment is dependent on materials delivery. Gross profit on production activity is recognised over the period of the production or in accordance with the underlying contract and where there is uncertainty of this being realised overages on productions are recognised as they arise and underages are recognised on completion of the productions.

1.3 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	2% Straight line
Plant and machinery	10% Straight line
Fixtures, fittings and equipment	25% Reducing balance
Computer equipment	25% Reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

1.4 Non-current investments

Except as stated below, non-current investments, including investments in subsidiaries are shown at cost less provision for impairment.

1.5 Impairment of non-current assets

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

DOT TO DOT PRODUCTIONS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.6 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Changes in the fair value of derivatives that are designated and qualify as fair value hedges are recognised in profit or loss immediately, together with any changes in the fair value of the hedged asset or liability that are attributable to the hedged risk.

1.7 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the income statement because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

Deferred tax

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the income statement, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

1.8 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the director is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

DOT TO DOT PRODUCTIONS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

3 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2022 Number	2021 Number
Total	1	1

4 Property, plant and equipment

	Land and buildings	Plant and machinery etc	Total
	£	£	£
Cost			
At 1 January 2022 and 31 December 2022	670,937	142,531	813,468
Depreciation and impairment			
At 1 January 2022	112,295	107,592	219,887
Depreciation charged in the year	13,419	8,445	21,864
At 31 December 2022	125,714	116,037	241,751
Carrying amount			
At 31 December 2022	545,223	26,494	571,717
At 31 December 2021	558,642	34,939	593,581

5 Fixed asset investments

	2022 £	2021 £
Shares in group undertakings and participating interests	3	3
Other investments other than loans	185,510	182,067
	185,513	182,070

DOT TO DOT PRODUCTIONS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

5 Fixed asset investments (Continued)

Movements in non-current investments

	Shares in subsidiaries £	Other investments £	Total £
Cost or valuation			
At 1 January 2022	3	182,067	182,070
Valuation changes	-	3,443	3,443
	<hr/>	<hr/>	<hr/>
At 31 December 2022	3	185,510	185,513
	<hr/>	<hr/>	<hr/>
Carrying amount			
At 31 December 2022	3	185,510	185,513
	<hr/>	<hr/>	<hr/>
At 31 December 2021	3	182,067	182,070
	<hr/>	<hr/>	<hr/>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

6 Subsidiaries

Details of the company's subsidiaries at 31 December 2022 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Monster Paw Productions Limited	England	Television services	Ordinary shares	100.00	0
Big Cook Little Cook Productions Limited	England	Television services	Ordinary shares	100.00	0
Makeaway Takeaway Productions Limited	England	Television services	Ordinary shares	100.00	0

DOT TO DOT PRODUCTIONS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

6 Subsidiaries

(Continued)

The investments in subsidiaries are stated at cost.

7 Trade and other receivables

	2022	2021
	£	£
Amounts falling due within one year:		
Corporation tax recoverable	10,806	-
Amounts owed by group undertakings	927,487	1,166,121
Other receivables	106,058	37,992
	<u>1,044,351</u>	<u>1,204,113</u>

8 Current liabilities

	2022	2021
	£	£
Trade payables	-	3,713
Corporation tax	-	3,718
Other taxation and social security	119,739	89,147
Other payables	135,056	181,235
	<u>254,795</u>	<u>277,813</u>

9 Called up share capital

	2022	2021
	£	£
Ordinary share capital Issued and fully paid 100 Ordinary shares of 1p each	<u>1</u>	<u>1</u>

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.