

**Boo Productions Limited Filleted  
Accounts Cover**

**Boo Productions Limited**

**Company No. 05285172**

**Information for Filing with The Registrar**

**31 March 2023**

**Boo Productions Limited Directors****Report Registrar**

The Directors present their report and the accounts for the year ended 31 March 2023.

**Principal activities**

The principal activity of the company during the year under review was other amusement and recreation activities not elsewhere classified.

**Directors**

The Directors who served at any time during the year were as follows:

F.D. Elisha

S. Freitag

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006.

Signed on behalf of the board

S. Freitag

Director

04 March 2024

**Boo Productions Limited Balance  
Sheet Registrar  
at 31 March 2023  
Company No. 05285172**

	<b>Notes</b>	<b>2023 £</b>	<b>2022 £</b>
<b>Fixed assets</b>			
Tangible assets	4	35,242	35,295
		<u>35,242</u>	<u>35,295</u>
<b>Current assets</b>			
Debtors	5	103,500	118,220
Cash at bank and in hand		144,729	171,687
		<u>248,229</u>	<u>289,907</u>
<b>Creditors: Amount falling due within one year</b>	6	(157,866)	(141,014)
<b>Net current assets</b>		90,363	148,893
<b>Total assets less current liabilities</b>		125,605	184,188
<b>Creditors: Amounts falling due after more than one year</b>	7	(57,121)	(54,582)
<b>Provisions for liabilities</b>			
Deferred taxation		-	(6,403)
<b>Net assets</b>		<u>68,484</u>	<u>123,203</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account	9	68,384	123,103
<b>Total equity</b>		<u>68,484</u>	<u>123,203</u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime of the Companies Act 2006.

For the year ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

As permitted by section 444 (5A) of the Companies Act 2006 the directors have not delivered to the Registrar a copy of the company's profit and loss account.

Approved by the board on 04 March 2024 and signed on its behalf by:

S. Freitag  
Director  
04 March 2024

**Boo Productions Limited Notes to  
the Accounts Registrar  
for the year ended 31 March 2023**

**1 General information**

Boo Productions Limited is a private company limited by shares and incorporated in England and Wales.

Its registered number is: 05285172

Its registered office is:

Studio C 23 Lombard Road

Wimbledon

London

SW19 3TZ

The accounts have been prepared in accordance with FRS 102 Section 1A - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**2 Accounting policies**

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

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

- the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
  - 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 economic benefits associated with the transaction will flow to the Company;
- and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Specifically, revenue from the sale of goods is recognised when goods are delivered and legal title is passed.

**Tangible fixed assets and depreciation**

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses.

At each balance sheet date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss.

Depreciation is provided at the following annual rates in order to write off the cost or valuation less the estimated residual value of each asset over its estimated useful life:

Plant and machinery	25% Reducing Balance
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## **Taxation**

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

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the profit and loss account because of items of income or expense that are taxable or deductible in other years and 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 end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible timing differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period 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 assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Current or deferred tax for the year is recognised in profit or loss, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

## **Trade and other debtors**

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts.

## **Trade and other 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.

## **3 Employees**

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
The average monthly number of employees (including directors) during the year was:	1	1

#### 4 Tangible fixed assets

	Plant and machinery £	Total £
<b>Cost or revaluation</b>		
At 1 April 2022	47,060	47,060
Additions	11,694	11,694
At 31 March 2023	<u>58,754</u>	<u>58,754</u>
<b>Depreciation</b>		
At 1 April 2022	11,765	11,765
Charge for the year	11,747	11,747
At 31 March 2023	<u>23,512</u>	<u>23,512</u>
<b>Net book values</b>		
At 31 March 2023	<u>35,242</u>	<u>35,242</u>
At 31 March 2022	<u>35,295</u>	<u>35,295</u>

#### 5 Debtors

	2023 £	2022 £
Trade debtors	88,851	15,473
Corporation tax recoverable	13,955	-
Other debtors	694	102,747
	<u>103,500</u>	<u>118,220</u>

#### 6 Creditors:

amounts falling due within one year

	2023 £	2022 £
Bank loans and overdrafts	5,526	27,976
Trade creditors	16,590	40,515
Taxes and social security	19,352	65,462
Loans from directors	116,318	-
Other creditors	33	-
Accruals and deferred income	47	7,061
	<u>157,866</u>	<u>141,014</u>

#### 7 Creditors:

amounts falling due after more than one year

	2023 £	2022 £
Bank loans and overdrafts	40,657	54,582
Other loans	16,464	-
	<u>57,121</u>	<u>54,582</u>

#### 8 Share Capital

Share capital is made up of 100 £1 ordinary shares.

## 9 Reserves

Profit and loss account - includes all current and prior period retained profits and losses.

## 10 Dividends

	2023 £	2022 £
Dividends for the period:		
Dividends paid in the period	87,500	85,255
	<u>87,500</u>	<u>85,255</u>
Dividends by type:		
Equity dividends	87,500	85,255
	<u>87,500</u>	<u>85,255</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.