

**Angry Dog Ltd**  
Unaudited Financial Statements  
for the Period from 1 May 2021 to 31 October 2022

**Brebners**  
Chartered Accountants  
130 Shaftesbury Avenue  
London  
W1D 5AR

# ANGRY DOG LTD

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# ANGRY DOG LTD

## Company Information

<b>Director</b>	P Webber
<b>Company secretary</b>	P Hackett Webber
<b>Registered office</b>	130 Shaftesbury Avenue 2nd Floor London W1D 5EU
<b>Accountants</b>	Brebners Chartered Accountants 130 Shaftesbury Avenue London W1D 5AR

# ANGRY DOG LTD

## Statement of Financial Position as at 31 October 2022

	Note	31 October 2022 £	30 April 2021 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	5,034	3,832
<b>Current assets</b>			
Stocks		71,369	25,755
Debtors	<u>5</u>	2,417	2,543
Cash at bank and in hand		<u>3,601</u>	<u>11,507</u>
		77,387	39,805
<b>Creditors:</b> Amounts falling due within one year	<u>6</u>	<u>(274,169)</u>	<u>(208,991)</u>
<b>Net current liabilities</b>		<u>(196,782)</u>	<u>(169,186)</u>
<b>Net liabilities</b>		<u>(191,748)</u>	<u>(165,354)</u>
<b>Capital and reserves</b>			
Called up share capital		10	10
Retained earnings		<u>(191,758)</u>	<u>(165,364)</u>
<b>Shareholders' deficit</b>		<u>(191,748)</u>	<u>(165,354)</u>

For the financial period ending 31 October 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Statement of Income and Retained Earnings has been taken.

# **ANGRY DOG LTD**

## **Statement of Financial Position as at 31 October 2022**

Approved and authorised by the director on 21 December 2023

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P Webber

Director

Company registration number: 05414075

The notes on pages 4 to 7 form an integral part of these financial statements.

# ANGRY DOG LTD

## Notes to the Financial Statements for the Period from 1 May 2021 to 31 October 2022

### 1 General information

The company is a private company limited by share capital, incorporated in England and Wales.

The address of its registered office is:

130 Shaftesbury Avenue  
2nd Floor  
London  
W1D 5EU

The principal activity of the company is that of the provision of services to the entertainment industry.

### 2 Accounting policies

#### Statement of compliance

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

#### Basis of preparation

These financial statements have been prepared using the historical cost convention except any items disclosed in the accounting policies as being shown at fair value and are presented in sterling, which is the functional currency of the entity.

#### Summary of significant accounting policies

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Disclosure of long or short period

The financial statements relate to the 18 months from 1 May 2021 to 31 October 2022. The comparatives relate to the year ended 30 April 2021

#### Going concern

The company had net liabilities at 31 October 2022 of £191,748. At this date an amount of £249,654 was due to the director who has confirmed he will not call for repayment until such time as the company has sufficient working capital, and to also provide further working capital as the company requires to meet its obligations for the forthcoming year and for a period of at least 12 months from the approval of these financial statements.

With the resources that the company has, together with the current actions being taken, the company is well positioned to weather the aftermath of the writers strikes in the US that have affected the film & television industry during 2023.

On the basis of the above, and after making enquiries, the director has a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Accordingly, the director continues to adopt the going concern basis in preparing the financial statements.

# ANGRY DOG LTD

## Notes to the Financial Statements for the Period from 1 May 2021 to 31 October 2022

### Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

Turnover in respect of contracted services rendered is recognised based on the stage of completion. Turnover in respect of royalties receivable is recognised in the period to which the royalties relate.

### Foreign currency transactions and balances

Transactions in foreign currencies are initially recorded at the functional currency rate prevailing at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated into the respective functional currency of the entity at the rates prevailing on the reporting period date. Non-monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rate on the date when the fair value is re-measured.

Non-monetary items measured in terms of historical cost in a foreign currency are not retranslated.

### Tangible assets

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

### Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Fixtures, fittings and equipment	20% straight line

### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

### Defined contribution pension obligation

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

# ANGRY DOG LTD

## Notes to the Financial Statements for the Period from 1 May 2021 to 31 October 2022

### 3 Staff numbers

The average number of persons employed by the company during the period, was 1 (2021 - 2).

### 4 Tangible assets

	Furniture, fittings and equipment £	Total £
<b>Cost or valuation</b>		
At 1 May 2021	32,301	32,301
Additions	5,710	5,710
At 31 October 2022	38,011	38,011
<b>Depreciation</b>		
At 1 May 2021	28,469	28,469
Charge for the period	4,508	4,508
At 31 October 2022	32,977	32,977
<b>Carrying amount</b>		
<b>At 31 October 2022</b>	<b>5,034</b>	<b>5,034</b>
At 30 April 2021	<b>3,832</b>	<b>3,832</b>

### 5 Debtors

	31 October 2022 £	30 April 2021 £
Trade debtors	-	925
Other debtors	2,417	1,618
	<b>2,417</b>	<b>2,543</b>

# ANGRY DOG LTD

## Notes to the Financial Statements for the Period from 1 May 2021 to 31 October 2022

### 6 Creditors

Creditors: amounts falling due within one year

	31 October 2022 £	30 April 2021 £
Trade creditors	8,943	2,485
Accruals and deferred income	15,572	13,614
Other creditors	249,654	192,892
	<u>274,169</u>	<u>208,991</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.