

Company registration number 07614300 (England and Wales)

B UNIQUE MANAGEMENT (UK) LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
PAGES FOR FILING WITH REGISTRAR

B UNIQUE MANAGEMENT (UK) LTD

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B UNIQUE MANAGEMENT (UK) LTD

BALANCE SHEET

AS AT 31 DECEMBER 2022

		2022		2021	
	Notes	£	£	£	£
Fixed assets					
Investments	3		446		446
Current assets		-		-	
Creditors: amounts falling due within one year	4	(213,438)		(174,880)	
Net current liabilities			(213,438)		(174,880)
Net liabilities			(212,992)		(174,434)
Capital and reserves					
Called up share capital			100		100
Profit and loss reserves			(213,092)		(174,534)
Total equity			(212,992)		(174,434)

The directors of the company have elected not to include a copy of the profit and loss account 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 directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have 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 by the board of directors and authorised for issue on 28 September 2023 and are signed on its behalf by:

M Toher
Director

M Lewis
Director

Company Registration No. 07614300

B UNIQUE MANAGEMENT (UK) LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Company information

B Unique Management (UK) Ltd is a private company limited by shares incorporated in England and Wales. The registered office is CC Young & Co Limited, 3rd Floor, The Bloomsbury Building, 10 Bloomsbury Way, Holborn, United Kingdom.

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. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

The company directors and other members of the group have agreed to continue to support the company financially.

1.3 Fixed asset investments

Interests in subsidiaries, associates and jointly controlled entities are initially measured at cost and subsequently measured at cost less any accumulated impairment losses. The investments are assessed for impairment at each reporting date and any impairment losses or reversals of impairment losses are recognised immediately in profit or loss.

Entities in which the company has a long term interest and shares control under a contractual arrangement are classified as jointly controlled entities.

1.4 Financial instruments

The company only has financial instruments which are classified as basic financial instruments.

Short-term debtors and creditors are measured at the settlement value. Any losses from impairment are recognised in profit and loss.

1.5 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

B UNIQUE MANAGEMENT (UK) LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.6 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Employees

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

	2022 Number	2021 Number
Total	2	2

3 Fixed asset investments

	2022 £	2021 £
Shares in group undertakings and participating interests	446	446

4 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	25,605	-
Other creditors	187,833	174,880
	213,438	174,880

5 Related party transactions

During the period, B Unique Music Limited, a connected company, incurred expenses on behalf of B Unique Management (UK) Limited totalling £12,142. At the Balance Sheet date, B-Unique Management (UK) Limited owed the related party £32,053 (2021: £19,911).

At the Balance Sheet date the company owed, Martin Toher, a director of the company £75,781 (2021 - £75,781).

At the Balance Sheet date the company owed, Mark Lewis, a director of the company £75,781 (2021 - £75,781).

All loans are interest free and repayable on demand.

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.