

**Nextup Comedy Ltd Filleted
Accounts Cover**

Nextup Comedy Ltd

Company No. 09940291

Unaudited Accounts

31 December 2023

Nextup Comedy Ltd Balance Sheet**Registrar****at 31 December 2023****Company No. 09940291**

	2023	Restated 2022
	£	£
Fixed assets	581,844	478,259
Current assets	93,573	8,718
Prepayments and accrued income	28,285	33,675
Creditors: Amounts falling due within one year	(544,943)	(478,391)
Net current liabilities	(423,085)	(435,998)
Total assets less current liabilities	158,759	42,261
Creditors: Amounts falling due after more than one year	(61,742)	(60,314)
Accruals and deferred income	(52,045)	(111,821)
	<u>44,972</u>	<u>(129,874)</u>
Capital and reserves	<u>44,972</u>	<u>(129,874)</u>

NOTES TO THE ACCOUNTS**1 Basis of preparation**

These accounts have been prepared in accordance with the micro-entity provisions of the small companies regime.

2 Employees

	2023	2022
	Number	Number
The average monthly number of employees (including directors) during the year was:	10	14

3 General information

Nextup Comedy Ltd is a private company limited by shares and incorporated in England and Wales.

Its registered number is: 09940291

Its registered office is:

2a The Quadrant

Epsom

Surrey

KT17 4RH

4 Change to Accounting Policy As the business is an online comedy platform, the directors concluded that capitalising costs incurred creating content for the platform would present more relevant and reliable information to the user. Previously, any expenditure incurred in relation to content creation was written off as incurred, and therefore the prior year financial information has been restated to apply the change in accounting policy retrospectively.

The overall effect of the change in interpretation of this accounting policy is that the prior year loss was restated to £574,563 (previously 637,676), intangible assets restated to £470,303 (previously: £3,088) and the accumulated losses at the start of the prior period were restated to £2,110,589 (previously: £2,514,691).

For the year ended 31 December 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.

The accounts were approved by the board of directors on 31 December 2023 and signed on its behalf by:

D. Berg - Director

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.