

UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED
31 MARCH 2023

MILLER ENTERTAINMENTS
LIMITED

MENZIES

MILLER ENTERTAINMENTS LIMITED

COMPANY INFORMATION

Director	J J Minney
Registered number	13315146
Registered office	Harkwood Acres Verwood Road Three Legged Cross Wimborne BH21 6RP
Accountants	Menzies LLP Chartered Accountants 1st Floor Midas House 62 Goldsworth Road Woking Surrey GU21 6LQ

MILLER ENTERTAINMENTS LIMITED

CONTENTS

	Page
Balance Sheet	1 - 2
Notes to the Financial Statements	3 - 7

MILLER ENTERTAINMENTS LIMITED

REGISTERED NUMBER:13315146

BALANCE SHEET AS AT 31 MARCH 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	4	37,386	34,314
		<u>37,386</u>	<u>34,314</u>
Current assets			
Debtors: amounts falling due within one year	5	59,045	31,763
Cash at bank and in hand		315,847	264,347
		<u>374,892</u>	<u>296,110</u>
Creditors: amounts falling due within one year	6	(71,149)	(94,063)
		<u></u>	<u></u>
Net current assets		303,743	202,047
		<u></u>	<u></u>
Total assets less current liabilities		341,129	236,361
Provisions for liabilities			
Deferred tax	7	(4,845)	-
		<u>(4,845)</u>	<u>-</u>
Net assets		336,284	236,361
		<u><u>336,284</u></u>	<u><u>236,361</u></u>
Capital and reserves			
Called up share capital		10	10
Profit and loss account		336,274	236,351
		<u>336,284</u>	<u>236,361</u>

MILLER ENTERTAINMENTS LIMITED

REGISTERED NUMBER:13315146

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2023

The director considers that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the period in question in accordance with section 476 of the Companies Act 2006.

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

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

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

The Company has opted not to file the statement of income and retained earnings in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 9 December 2023.

.....
J J Minney

Director

The notes on pages 3 to 7 form part of these financial statements.

MILLER ENTERTAINMENTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2023

1. General information

Miller Entertainments Limited is a private Company limited by shares incorporated in the United Kingdom under the Companies Act 2006 and is registered in England and Wales. The address of the registered office and the principal place of business is disclosed on the company information page.

The company's functional and presentational currency is GBP.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

2.2 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

2.3 Government grants

Grants are accounted under the accruals model as permitted by FRS 102. Grants relating to expenditure on tangible fixed assets are credited to profit or loss at the same rate as the depreciation on the assets to which the grant relates. The deferred element of grants is included in creditors as deferred income.

Grants of a revenue nature are recognised in the Statement of Income and Retained Earnings in the same period as the related expenditure.

2.4 Interest income

Interest income is recognised in profit or loss using the effective interest method.

MILLER ENTERTAINMENTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.5 Pensions

Defined contribution pension plan

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the Balance Sheet. The assets of the plan are held separately from the Company in independently administered funds.

2.6 Current and deferred taxation

The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the balance sheet date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

2.7 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

MILLER ENTERTAINMENTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.7 Tangible fixed assets (continued)

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Plant and machinery	-	25%
Motor vehicles	-	25%
Office equipment	-	33%

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

2.8 Provisions for liabilities

Provisions are made where an event has taken place that gives the Company a legal or constructive obligation that probably requires settlement by a transfer of economic benefit, and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to profit or loss in the year that the Company becomes aware of the obligation, and are measured at the best estimate at the balance sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the Balance Sheet.

2.9 Financial instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

2.10 Dividends

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

3. Employees

The average monthly number of employees, including directors, during the period was 4 (2022 - 4).

MILLER ENTERTAINMENTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2023

4. Tangible fixed assets

	Plant and machinery	Motor vehicles	Office equipment	Total
	£	£	£	£
Cost or valuation				
At 1 April 2022	25,166	11,557	60	36,783
Additions	11,540	4,000	-	15,540
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2023	36,706	15,557	60	52,323
	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation				
At 1 April 2022	779	1,685	5	2,469
Charge for the period on owned assets	8,982	3,468	18	12,468
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2023	9,761	5,153	23	14,937
	<hr/>	<hr/>	<hr/>	<hr/>
Net book value				
At 31 March 2023	<u>26,945</u>	<u>10,404</u>	<u>37</u>	<u>37,386</u>
At 31 March 2022	<u>24,387</u>	<u>9,872</u>	<u>55</u>	<u>34,314</u>

MILLER ENTERTAINMENTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2023

5. Debtors

	2023 £	2022 £
Other debtors	1,938	28,204
Prepayments and accrued income	-	3,559
Tax recoverable	57,107	-
	<u>59,045</u>	<u>31,763</u>

6. Creditors: Amounts falling due within one year

	2023 £	2022 £
Corporation tax	-	62,848
Other taxation and social security	-	336
Other creditors	6,649	6,379
Accruals and deferred income	64,500	24,500
	<u>71,149</u>	<u>94,063</u>

7. Deferred taxation

	2023 £
Charged to profit or loss	(4,845)
At end of year	<u><u>(4,845)</u></u>

The deferred taxation balance is made up as follows:

	2023 £	2022 £
Accelerated capital allowances	(4,845)	-
	<u>(4,845)</u>	<u>-</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.