
LITTLE BLAIR PRODUCTIONS LLP

UNAUDITED

FINANCIAL STATEMENTS

INFORMATION FOR FILING WITH THE REGISTRAR

FOR THE YEAR ENDED 31 JANUARY 2023

LITTLE BLAIR PRODUCTIONS LLP
REGISTERED NUMBER: OC306862

BALANCE SHEET
AS AT 31 JANUARY 2023

	Note	2023 £	2022 £
Current assets			
Debtors: amounts falling due within one year	3	4,038,834	4,139,003
Cash at bank and in hand	4	53,490	846
		<u>4,092,324</u>	<u>4,139,849</u>
Creditors: Amounts Falling Due Within One Year	5	(4,655)	(3,658)
Net current assets		<u>4,087,669</u>	<u>4,136,191</u>
Total assets less current liabilities		<u>4,087,669</u>	<u>4,136,191</u>
Net assets		<u>4,087,669</u>	<u>4,136,191</u>
Represented by:			
Loans and other debts due to members within one year			
Members' other interests			
Members' capital classified as equity		4,087,669	4,136,191
		<u>4,087,669</u>	<u>4,136,191</u>
Total members' interests		<u>4,087,669</u>	<u>4,136,191</u>
Amounts due from members (included in debtors)	3	(3,995,733)	(4,112,669)
Members' other interests		4,087,669	4,136,191
		<u>91,936</u>	<u>23,522</u>

LITTLE BLAIR PRODUCTIONS LLP
REGISTERED NUMBER: OC306862

BALANCE SHEET (CONTINUED)
AS AT 31 JANUARY 2023

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small LLPs regime.

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006, as applied by The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008.

The members acknowledge their responsibilities for complying with the requirements of the Companies Act 2006, as applied by The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008, with respect to accounting records and the preparation of financial statements.

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

The entity has opted not to file the profit and loss account in accordance with the provisions applicable to entities subject to the small LLPs regime.

The financial statements were approved and authorised for issue by the members and were signed on their behalf on 10 October 2023.

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Designated Member

The notes on pages 3 to 5 form part of these financial statements.

Little Blair Productions LLP has no equity and, in accordance with the provisions contained within the Statement of Recommended Practice "Accounting by Limited Liability Partnerships", has not presented a Statement of Changes in Equity.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2023**

1. General information

Little Blair Productions LLP is a limited liability partnership incorporated in England (registered number OC306862). The registered office is 101 New Cavendish Street, London, W1W 6XH.

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 and the requirements of the Statement of Recommended Practice "Accounting by Limited Liability Partnerships".

2.2 Foreign currency translation

Functional and presentation currency

The LLP's functional and presentational currency is GBP.

Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

2.3 Turnover

Turnover is recognised to the extent that it is probable that the economic benefits will flow to the LLP and the turnover can be reliably measured. Turnover 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 turnover is recognised:

Rendering of services

Turnover 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 turnover can be measured reliably;
- it is probable that the LLP 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.

2.4 Interest income

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2023

2. Accounting policies (continued)

2.5 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.6 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.7 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. Debtors

	2023 £	2022 £
Other debtors	676	676
Prepayments and accrued income	42,425	25,656
Amounts due from members	3,995,733	4,112,669
	<u>4,038,834</u>	<u>4,139,001</u>

4. Cash and cash equivalents

	2023 £	2022 £
Cash at bank and in hand	53,490	846
	<u>53,490</u>	<u>846</u>

LITTLE BLAIR PRODUCTIONS LLP

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2023

5. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	2,100	2,100
Other creditors	555	558
Accruals and deferred income	2,000	1,000
	<u>4,655</u>	<u>3,658</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.