

A.B.C. PRODUCTIONS LIMITED

**Company Registration Number:
SC064681 (Scotland)**

Unaudited abridged accounts for the year ended 30 April 2023

Period of accounts

Start date: 01 May 2022

End date: 30 April 2023

A.B.C. PRODUCTIONS LIMITED

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A.B.C. PRODUCTIONS LIMITED

Balance sheet

As at 30 April 2023

	<i>Notes</i>	2023	2022
		£	£
Fixed assets			
Tangible assets:	3	83	166
Investments:	4	780,000	573,180
Total fixed assets:		780,083	573,346
Current assets			
Debtors:	5	2,957	2,544
Cash at bank and in hand:		24,685	17,687
Total current assets:		27,642	20,231
Creditors: amounts falling due within one year:	6	(25,549)	(29,157)
Net current assets (liabilities):		2,093	(8,926)
Total assets less current liabilities:		782,176	564,420
Provision for liabilities:		(136,512)	(32)
Total net assets (liabilities):		645,664	564,388
Capital and reserves			
Called up share capital:		100	100
Revaluation reserve:	7	0	511,583
Profit and loss account:		645,564	52,705
Shareholders funds:		645,664	564,388

The notes form part of these financial statements

A.B.C. PRODUCTIONS LIMITED

Balance sheet statements

For the year ending 30 April 2023 the company was entitled to exemption 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 Act with respect to accounting records and the preparation of accounts.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with Section 444(2A).

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The directors have chosen to not file a copy of the company's profit & loss account.

**This report was approved by the board of directors on 11 August 2023
and signed on behalf of the board by:**

Name: John Barrett
Status: Director

The notes form part of these financial statements

A.B.C. PRODUCTIONS LIMITED

Notes to the Financial Statements

for the Period Ended 30 April 2023

1. Accounting policies

These financial statements have been prepared in accordance with the provisions of Financial Reporting Standard 101

Turnover policy

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates. Revenue from contracts for the provision of professional services is recognised by reference to the stage of completion when the stage of completion, costs incurred and costs to complete can be estimated reliably. The stage of completion is calculated by comparing costs incurred, mainly in relation to contractual hourly staff rates and materials, as a proportion of total costs. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that it is probable will be recovered.

Tangible fixed assets and depreciation policy

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases: Fixtures, fittings & equipment 20% on straight line Computer equipment 33% on straight line

A.B.C. PRODUCTIONS LIMITED

Notes to the Financial Statements for the Period Ended 30 April 2023

2. Employees

	<i>2023</i>	<i>2022</i>
Average number of employees during the period	3	3

A.B.C. PRODUCTIONS LIMITED

Notes to the Financial Statements for the Period Ended 30 April 2023

3. Tangible Assets

	Total
Cost	£
At 01 May 2022	1,847
At 30 April 2023	<u>1,847</u>
Depreciation	
At 01 May 2022	1,681
Charge for year	83
At 30 April 2023	<u>1,764</u>
Net book value	
At 30 April 2023	<u>83</u>
At 30 April 2022	<u>166</u>

A.B.C. PRODUCTIONS LIMITED

Notes to the Financial Statements

for the Period Ended 30 April 2023

4. Fixed investments

2023 £	Fair value	At 1 May 2022	573,180	Revaluations	206,820
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A.B.C. PRODUCTIONS LIMITED

Notes to the Financial Statements

for the Period Ended 30 April 2023

5. Debtors

2023 2022Amounts falling due within one year: £ £Other debtors 2,957 2,544

A.B.C. PRODUCTIONS LIMITED

Notes to the Financial Statements

for the Period Ended 30 April 2023

6. Creditors: amounts falling due within one year note

2023	2022	£	£								
Trade creditors	1,650	1,650	Corporation tax	2,565	1,747	Other taxation and social security	1,974	96	Other creditors	19,360	25,664

A.B.C. PRODUCTIONS LIMITED

Notes to the Financial Statements for the Period Ended 30 April 2023

7. Revaluation reserve

	2023
	£
Balance at 01 May 2022	511,583
Surplus or deficit after revaluation	(511,583)
Balance at 30 April 2023	<u>0</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.