

**DD PRODUCTIONS LIMITED**

**UNAUDITED**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2022**

**DD PRODUCTIONS LIMITED**  
**REGISTERED NUMBER:02032028**

**BALANCE SHEET**  
**AS AT 31 MARCH 2022**

	Note	2022 £	2021 £
<b>Current assets</b>			
Debtors: amounts falling due within one year	4	664	-
Cash at bank	5	3,631	759
		<u>4,295</u>	<u>759</u>
Creditors: amounts falling due within one year	6	(2,933)	-
<b>Net current assets</b>		<u>1,362</u>	<u>759</u>
<b>Total assets less current liabilities</b>		<u>1,362</u>	<u>759</u>
<b>Net assets</b>		<u><u>1,362</u></u>	<u><u>759</u></u>
<b>Capital and reserves</b>			
Called up share capital	7	99	99
Profit and loss account		1,263	660
		<u><u>1,362</u></u>	<u><u>759</u></u>

The directors consider 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 year in question 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 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 profit and loss account 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 by:

**N J Bates**  
Director

Date: 5 December 2022

The notes on pages 2 to 4 form part of these financial statements.

## **DD PRODUCTIONS LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022**

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#### **1. General information**

DD Productions Limited is a private company, limited by shares, registered in England and Wales, registration number 02032028. The registered office address is Elsley Court, 20-22 Great Titchfield Street, London, W1W 8BE.

The principal activity of the company continued to be that of providing sound recording and music publishing services to companies connected with the directors.

#### **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 the Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

##### **2.2 Functional and presentational currency**

The company's functional and presentational currency is pound sterling.

##### **2.3 Interest income**

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

##### **2.4 Debtors**

Short-term debtors are measured at transaction price, less any impairment.

##### **2.5 Cash**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

##### **2.6 Creditors**

Short-term creditors are measured at the transaction price.

##### **2.7 Financial instruments**

The company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities such as other debtors and creditors, and loans with related parties.

**DD PRODUCTIONS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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**2. Accounting policies (continued)**

**2.8 Current and deferred taxation**

The tax expense for the year 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 corporation 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. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**3. Employees**

The average monthly number of employees, including directors, during the year was 2 (2021 -2).

**4. Debtors**

	<b>2022</b>	2021
	<b>£</b>	<b>£</b>
Other debtors	<b>61</b>	-
Deferred taxation	<b>603</b>	-
	<b>664</b>	-

**5. Cash**

	<b>2022</b>	2021
	<b>£</b>	<b>£</b>
Cash at bank	<b>3,631</b>	759

**DD PRODUCTIONS LIMITED**

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**6. Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Accruals	<b><u>2,933</u></b>	<b><u>-</u></b>

**7. Share capital**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Allotted, called up and fully paid</b>		
99 (2021 -99) Ordinary shares of £1.00 each	<b><u>99</u></b>	<b><u>99</u></b>

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.