

**Scene Double Limited****Registered number:** 02763527**Balance Sheet****as at 31 December 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	3	39,484	50,452
Investments	4	100	100
		<u>39,584</u>	<u>50,552</u>
<b>Current assets</b>			
Stocks		79,800	144,294
Debtors	5	57,962	105,703
Cash at bank and in hand		851,854	668,115
		<u>989,616</u>	<u>918,112</u>
<b>Creditors: amounts falling due within one year</b>	6	(443,071)	(486,138)
<b>Net current assets</b>		<u>546,545</u>	<u>431,974</u>
<b>Net assets</b>		<u>586,129</u>	<u>482,526</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		586,029	482,426
<b>Shareholder's funds</b>		<u>586,129</u>	<u>482,526</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

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

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

R P Gordon

Director

Approved by the board on 12 September 2023



**Scene Double Limited**  
**Notes to the Accounts**  
**for the year ended 31 December 2022**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	25% reducing balance
Leasehold improvements	25% reducing balance
Motor vehicles	25% reducing balance

***Investments***

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

***Stocks***

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially

recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

### ***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

### ***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

### ***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

### ***Foreign currency translation***

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

### ***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

### ***Group accounts - consolidation***

The company and its subsidiary comprise a small group. The company has therefore taken advantage of the exemption provided by section 398 of the Companies Act 2006 not to prepare group accounts

## **2 Employees**

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>5</u>	<u>4</u>

### 3 Tangible fixed assets

	Land and buildings £	Plant and machinery etc £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 January 2022	21,036	139,454	73,500	233,990
Additions	-	2,193	-	2,193
At 31 December 2022	<u>21,036</u>	<u>141,647</u>	<u>73,500</u>	<u>236,183</u>
<b>Depreciation</b>				
At 1 January 2022	20,838	134,442	28,258	183,538
Charge for the year	50	1,801	11,310	13,161
At 31 December 2022	<u>20,888</u>	<u>136,243</u>	<u>39,568</u>	<u>196,699</u>
<b>Net book value</b>				
At 31 December 2022	<u>148</u>	<u>5,404</u>	<u>33,932</u>	<u>39,484</u>
At 31 December 2021	198	5,012	45,242	50,452

### 4 Investments

	Investments in subsidiary undertakings £
<b>Cost</b>	
At 1 January 2022	100
At 31 December 2022	<u>100</u>

The company holds investments in the following: (dormant subsidiary)

Company	Shares held	Capital and reserves	Profit (loss) for the year
	Class	%	£
Scene Digital Limited	Ordinary	100	<u>100</u>
			<u>-</u>

### 5 Debtors

	2022 £	2021 £
Trade debtors	50,877	96,067
Other debtors	7,085	9,636
	<u>57,962</u>	<u>105,703</u>

<b>6 Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	3,880	27,772
Corporation tax	24,890	13,137
Other taxes and social security costs	7,794	8,157
Other creditors	406,507	437,072
	<u>443,071</u>	<u>486,138</u>

## **7 Related party transactions**

R P Gordon (Director) provided a loan of £24,277 to the company (2021: £50,073). This loan bears interest at nil% (2021: nil%). The loan remains outstanding at the year end and the previous interest accrued has been provided, but has not been paid.

## **8 Controlling party**

The ultimate controlling party is R P Gordon.

## **9 Other information**

Scene Double Limited is a private company limited by shares and incorporated in England. Its registered office is:

7 Theobald Court  
Theobald Street  
Borehamwood  
Herts.  
WD6 4RN

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.