

Company registration number 07059534 (England and Wales)

**BHV BROADCAST LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 DECEMBER 2022**  
**PAGES FOR FILING WITH REGISTRAR**

Company Secretary: **Mr. James D. Smith**

**10 Bridge Street**  
**Christchurch**  
**Dorset**  
**BH23 1EF**

**BHV BROADCAST LIMITED**

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**BHV BROADCAST LIMITED**

**COMPANY INFORMATION**

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<b>Directors</b>	Mr. P J Hiorns Mr. W P Garrett	(Appointed 12 November 2022)
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<b>Company number</b>	07059534
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<b>Registered office</b>	10 Bridge Street Christchurch Dorset BH23 1EF
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<b>Accountants</b>	TC Group 10 Bridge Street Christchurch Dorset BH23 1EF
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**BHV BROADCAST LIMITED**

**BALANCE SHEET**

**AS AT 31 DECEMBER 2022**

		2022	2021
	Notes	£	£
<b>Fixed assets</b>			
Tangible assets	3	5,242	964
<b>Current assets</b>			
Stocks		60,000	32,815
Debtors	4	75,346	114,999
Cash at bank and in hand		62,245	151,230
		197,591	299,044
<b>Creditors: amounts falling due within one year</b>	5	(84,206)	(81,349)
<b>Net current assets</b>		113,385	217,695
<b>Total assets less current liabilities</b>		118,627	218,659
<b>Capital and reserves</b>			
Called up share capital	6	1	1
Profit and loss reserves		118,626	218,658
<b>Total equity</b>		118,627	218,659

**BHV BROADCAST LIMITED**

**BALANCE SHEET (CONTINUED)**

**AS AT 31 DECEMBER 2022**

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The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the board of directors and authorised for issue on 28 September 2023 and are signed on its behalf by:

Mr. P J Hiorns  
**Director**

**Company Registration No. 07059534**

The notes on pages 4 to 7 form part of these financial statements

**BHV BROADCAST LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**1 Accounting policies**

**Company information**

BHV Broadcast Limited is a private company limited by shares incorporated in England and Wales. The registered office is 10 Bridge Street, Christchurch, Dorset, BH23 1EF.

**1.1 Accounting convention**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Turnover**

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

**1.3 Tangible fixed assets**

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:

Plant and machinery	20% Straight line
Fixtures, fittings & equipment	20% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

**1.4 Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition.

**1.5 Cash and cash equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**BHV BROADCAST LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**1 Accounting policies (Continued)**

**1.6 Financial instruments**

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

**1.7 Equity instruments**

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

**1.8 Taxation**

The tax expense represents the sum of the tax currently payable and deferred tax.

**Current tax**

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

**1.9 Employee benefits**

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.10 Leases**

Rentals payable under operating leases, including any lease incentives received, are charged to profit or loss on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the leases asset are consumed.

**1.11 Government grants**

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

**BHV BROADCAST LIMITED****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2022****1 Accounting policies****(Continued)****1.12 Foreign exchange**

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

**2 Employees**

The average monthly number of persons (including directors) employed by the company during the year was:

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Total	4	2
	<u>          </u>	<u>          </u>

**3 Tangible fixed assets**

	<b>Plant and fixtures, fittings &amp; machinery</b>	<b>£</b>	<b>£</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
At 1 January 2022	3,846	3,238		7,084
Additions	1,743	4,138		5,881
Disposals	(150)	(250)		(400)
	<u>          </u>	<u>          </u>		<u>          </u>
At 31 December 2022	5,439	7,126		12,565
	<u>          </u>	<u>          </u>		<u>          </u>
<b>Depreciation and impairment</b>				
At 1 January 2022	3,846	2,274		6,120
Depreciation charged in the year	349	1,104		1,453
Eliminated in respect of disposals	(150)	(100)		(250)
	<u>          </u>	<u>          </u>		<u>          </u>
At 31 December 2022	4,045	3,278		7,323
	<u>          </u>	<u>          </u>		<u>          </u>
<b>Carrying amount</b>				
At 31 December 2022	1,394	3,848		5,242
	<u>          </u>	<u>          </u>		<u>          </u>
At 31 December 2021	-	964		964
	<u>          </u>	<u>          </u>		<u>          </u>



**BHV BROADCAST LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**4 Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	65,066	108,690
Other debtors	10,280	6,309
	<u>75,346</u>	<u>114,999</u>

**5 Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	58,201	45,570
Taxation and social security	16,766	30,186
Other creditors	8,339	4,693
Accruals and deferred income	900	900
	<u>84,206</u>	<u>81,349</u>

**6 Called up share capital**

	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>	<b>£</b>	<b>£</b>
<b>Ordinary share capital</b>				
<b>Issued and fully paid</b>				
Ordinary shares of 1p each	90	90	1	1
	<u>90</u>	<u>90</u>	<u>1</u>	<u>1</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.