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**BLACK CHURCH PRODUCTIONS LTD**

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**UNAUDITED**

**FINANCIAL STATEMENTS**

**INFORMATION FOR FILING WITH THE REGISTRAR**

**FOR THE PERIOD ENDED 30 APRIL 2023**

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**BLACK CHURCH PRODUCTIONS LTD**  
**REGISTERED NUMBER: SC713917**

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**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 APRIL 2023**

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	Note	2023 £
<b>Current assets</b>		
Stocks		214,957
Debtors: amounts falling due within one year	4	43,943
Cash at bank and in hand	5	7,828
		<hr/>
		266,728
Creditors: amounts falling due within one year		(227,470)
		<hr/>
<b>Net current assets</b>		39,258
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<b>Total assets less current liabilities</b>		39,258
		<hr/>
<b>Net assets</b>		<u>39,258</u>
<b>Capital and reserves</b>		
Called up share capital	6	5
Profit and loss account		39,253
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		<u>39,258</u>

The director considers 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 period in question in accordance with section 476 of the Companies Act 2006.

The director acknowledges her 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 statement of income and retained earnings 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 on 17 July 2023.

**S Daly**  
Director

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**BLACK CHURCH PRODUCTIONS LTD**  
**REGISTERED NUMBER: SC713917**

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**STATEMENT OF FINANCIAL POSITION (CONTINUED)**  
**AS AT 30 APRIL 2023**

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

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 30 APRIL 2023

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**1. General information**

Black Church Productions Limited is a private company limited by shares and incorporated in Scotland. The address of its registered office and principal place of business is 2/2 London Road, Edinburgh, Scotland, EH7 5AP.

The company was Incorporated on 02 November 2021 and began trading on this date.

**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.

The following principal accounting policies have been applied:

**2.2 Taxation**

Tax is recognised in the Statement of Income and Retained Earnings. The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

The Company is eligible to claim a tax credit on film production costs; the tax credit comprises relief based on total net costs and an additional deduction for enhanceable expenditure. The Company claims a payment based on the amount of enhanced expenditure and carries losses arising from total net costs forward against future profits.

**2.3 Stocks**

Stocks comprise film production costs, which are recorded as a current asset net of the relevant tax credit. Film production costs are amortised to the Statement of Income and Retained Earnings over the period in which rights to the relevant production are being exploited by the Company.

**2.4 Debtors**

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

**2.5 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.

**2.6 Creditors**

Short term creditors are measured at the transaction price, less any impairment.

**2.7 Financial instruments**

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors and other third parties and loans to related parties.

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**BLACK CHURCH PRODUCTIONS LTD**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 30 APRIL 2023**

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**3. Employees**

The average monthly number of employees, including directors, during the period was 1.

**4. Debtors**

	2023 £
Other debtors	43,943
	<u>43,943</u>

**5. Cash and cash equivalents**

	2023 £
Cash at bank and in hand	7,828
	<u>7,828</u>

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**BLACK CHURCH PRODUCTIONS LTD**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 30 APRIL 2023**

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**6. Share capital**

	2023 £
<b>Allotted, called up and fully paid</b>	
5 Ordinary shares of £1.00 each	<u>5</u>

On incorporation the company issued 1 ordinary share of £1 each at par for a cash consideration.

During the period, the company issued 4 Ordinary shares of £1 each at par for a cash consideration.

**7. Related party transactions**

During the period, recharges totalling £31,439 were payable to Hex Media Limited, a company in which L Brewster is also a director. At the reporting date, £1,190 was due from Hex Media Limited.

**8. Controlling party**

During the period, the company was under the control of S Daly by virtue of his shareholding.

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.