

**Jugnu Film Productions Limited**  
**Filleted Unaudited Financial Statements**  
**30 November 2018**

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**Statement of Financial Position**

**30 November 2018**

	Note	2018 £	2017 £
<b>Fixed assets</b>			
Tangible assets	5	3,441	955
<b>Current assets</b>			
Debtors	6	2,644	6,246
Cash at bank and in hand		24,308	7
		26,952	6,253
<b>Creditors: amounts falling due within one year</b>	7	10,617	7,203
<b>Net current assets/(liabilities)</b>		16,335	( 950)
<b>Total assets less current liabilities</b>		19,776	5
<b>Net assets</b>		19,776	5
<b>Capital and reserves</b>			
Called up share capital		2	2
Profit and loss account		19,774	3
<b>Shareholders funds</b>		19,776	5

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of income and retained earnings has not been delivered. For the year ending 30 November 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- 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 ;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

**Jugnu Film Productions Limited**  
**Statement of Financial Position** *(continued)*

**30 November 2018**

These financial statements were approved by the board of directors and authorised for issue on 5 April 2019 , and are signed on behalf of the board by:

Mr U Prasad

Director

Company registration number: 06731703

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**Notes to the Financial Statements**

**Year ended 30 November 2018**

**1. General information**

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is 7 Moorhead Lane, Shipley, West Yorkshire, BD18 4JH.

**2. Statement of compliance**

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

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Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	-	25% straight line
Equipment	-	25% straight line

### 4. Employee numbers

The average number of persons employed by the company during the year amounted to 1 (2017: 1 ).

### 5. Tangible assets

	Plant and machinery £	Equipment £	Total £
<b>Cost</b>			
At 1 December 2017	2,499	16,978	<b>19,477</b>
Additions	—	3,739	<b>3,739</b>
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<b>At 30 November 2018</b>	<b>2,499</b>	<b>20,717</b>	<b>23,216</b>
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<b>Depreciation</b>			
At 1 December 2017	2,499	16,023	<b>18,522</b>
Charge for the year	—	1,253	<b>1,253</b>
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<b>At 30 November 2018</b>	<b>2,499</b>	<b>17,276</b>	<b>19,775</b>
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<b>Carrying amount</b>			
<b>At 30 November 2018</b>	<b>—</b>	<b>3,441</b>	<b>3,441</b>
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At 30 November 2017	—	955	955
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### 6. Debtors

	2018 £	2017 £
Trade debtors	—	2,556
Other debtors	<b>2,644</b>	3,690
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	<b>2,644</b>	6,246
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	2018	2017
	£	£
Bank loans and overdrafts	–	4,332
Trade creditors	401	–
Corporation tax	9,215	1,114
Social security and other taxes	–	1,357
Other creditors	1,001	400
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	<b>10,617</b>	<b>7,203</b>
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**8. Director's advances, credits and guarantees**

During the year the director entered into the following advances and credits with the company:

	2018			
	Balance brought forward	Advances/ (credits) to the director	Amounts repaid	Balance outstanding
	£	£	£	£
Mr U Prasad	( 3,690)	35,774	( 32,685)	( 601)
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	2017			
	Balance brought forward	Advances/ (credits) to the director	Amounts repaid	Balance outstanding
	£	£	£	£
Mr U Prasad	( 178)	8,368	( 4,500)	3,690
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**9. Related party transactions**

The company was under the control of Mr Prasad throughout the current and previous year. Mr Prasad is the managing director and sole shareholder. Mr Prasad is entitled to dividends of £22,000 in the current year (2017 £4,500).

