

BOX & COX PUBLICATIONS LIMITED

UNAUDITED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

BOX & COX PUBLICATIONS LIMITED

CONTENTS

	Page
Balance sheet	1
Notes to the financial statements	2 - 3

BOX & COX PUBLICATIONS LIMITED
REGISTERED NUMBER:00440825

BALANCE SHEET
AS AT 31 DECEMBER 2022

	Note	2022 £	2021 £
Current assets			
Debtors: amounts falling due within one year	3	<u>100</u>	<u>100</u>
		<u>100</u>	<u>100</u>
Total assets less current liabilities		100	100
Net assets			
		<u>100</u>	<u>100</u>
Capital and reserves			
Called up share capital	4	100	100
Other reserves		163	163
Profit and loss account		<u>(163)</u>	<u>(163)</u>
		<u>100</u>	<u>100</u>

For the year ended 31 December 2022 the company was entitled to exemption from audit under section 480 of the Companies Act 2006.

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:

J A Craig, OBE

Director

Date: 27 September 2023

The notes on pages 2 to 3 form part of these financial statements.

BOX & COX PUBLICATIONS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. General information

Box & Cox Publications Limited is a private company, limited by shares, registered in England and Wales, registration number 00440825.

The registered office address is 27 Abbey Gardens, London, NW8 9AS.

The principal activity of the company continued to be that of music publishing.

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 company's functional and presentational currency is pound sterling.

2.2 Going concern

The parent company has committed to continue to support the company for a period of not less than one year from the date of signing of the financial statements. On this basis, the directors consider it appropriate to prepare the financial statements on the going concern basis. The financial statements do not include any adjustments that would result from the withdrawal of this support.

2.3 Turnover

Turnover is recognised to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured. Turnover is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Royalties receivable are recognised at the year end date by the company.

Rendering of services

Turnover from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

2.4 Taxation

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.

BOX & COX PUBLICATIONS LIMITED

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

3. Debtors

	2022	2021
	£	£
Amounts owed by associates undertakings	<u>100</u>	<u>100</u>

4. Share capital

	2022	2021
	£	£
Allotted, called up and fully paid		
100 Ordinary shares of £1.00 each	<u>100</u>	<u>100</u>

5. Related party transactions

During the year, the company paid a management fee of £Nil (2021 - £5,105) to British Lion Music Limited, its immediate parent company. At the year end an amount of £100 (2021 - £100) was due from British Lion Music Limited.

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.