REGISTERED NUMBER: SC508971 (Scotland)

Unaudited Financial Statements for the Year Ended 30 June 2017

for

Infinite Content Ltd

Contents of the Financial Statements
for the Year Ended 30 June 2017

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4

Company Information
for the Year Ended 30 June 2017

DIRECTORS:	R I Lindsay A C Lindsay K D Murdoch M M Stothert
SECRETARY:	A C Lindsay
REGISTERED OFFICE:	1a Broughton Place Edinburgh EH1 3RL
REGISTERED NUMBER:	SC508971 (Scotland)
ACCOUNTANTS:	SJT Accounting Limited Chartered Accountant 18 Harbour View 204 New Street Musselburgh EH21 6EL

Balance Sheet
30 June 2017

	Notes	30.6.17 £	£	30.6.16 £	£
FIXED ASSETS					
Tangible assets	3		2,957		4,133
CURRENT ASSETS					
Debtors	4	30,162		24,259	
Cash at bank and in hand		597		793	
		30,759		25,052	
CREDITORS					
Amounts falling due within one year	5	123,210		86,594	
NET CURRENT LIABILITIES			(92,451)		(61,542)
TOTAL ASSETS LESS CURRENT LIABILITIES			(89,494)		(57,409)
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			(89,594)		(57,509)
SHAREHOLDERS' FUNDS			(89,494)		(57,409)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2017 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

continued...

Balance Sheet - continued
30 June 2017

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors on 22 May 2018 and were signed on its behalf by:

A C Lindsay - Director

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

First year adoption of Financial Reporting Standard 102 (FRS 102) Section 1A
These financial statements for the year ended 30 June 2017 are the first that are prepared in accordance with FRS 102 Section 1A. The previous financial statements were prepared in accordance with UK GAAP, the date of transition to FRS 102 Section 1A is 22 June 2015.

Turnover
Turnover represents the provision of moving picture content services, excluding VAT. Revenue is recognised when the service has been provided to the clients.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Plant and machinery etc - 25% on cost

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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.

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1. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

Going concern
The financial statements have been prepared on the going concern principle, which assumes that the company will continue to trade for the foreseeable future. In order to do so the company will require the continued support of its directors. The directors have indicated that they will continue to support the company.

2. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 .

3. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 July 2016 and 30 June 2017	4,702
DEPRECIATION	
At 1 July 2016	569
Charge for year	1,176
At 30 June 2017	1,745
NET BOOK VALUE	
At 30 June 2017	2,957
At 30 June 2016	4,133

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4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.17	30.6.16
	£	£
Trade debtors	22,200	23,459
Other debtors	7,962	800
	30,162	24,259

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.17	30.6.16
	£	£
Trade creditors	30,162	23,097
Taxation and social security	8,085	3,922
Other creditors	84,963	59,575
	123,210	86,594

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.