20Ten Entertainment Ltd

Revised Accounts

For the year ended 31 March 2025

These revised annual accounts replace the original annual accounts for the year ended 31 March 2025.

They are now the statutory accounts of the company for the year ended 31 March 2025.

The revised annual accounts have been prepared as at the date of the approval of the original annual accounts and not as at the date of revision and accordingly do not deal with events between those dates.

Amended due to correct analysis of Bank activity

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20Ten Entertainment Ltd

Registered number: 07194752

Balance Sheet

as at 31 March 2025

	Notes		2025		2024
			£		£
Current assets					
Debtors	3	196,807		335,867	
Cash at bank and in hand		41,573		12,919	
		238,380		348,786	
Creditors: amounts falling due within one year	4	(154,352)		(317,306)	
Net current assets			84,028		31,480
Total assets less current liabilities			84,028		31,480
Creditors: amounts falling due after more than one year	5		(7,542)		(21,149)
Net assets			76,486		10,331
Capital and reserves					
Called up share capital			2		2
Profit and loss account			76,484		10,329
Shareholder's funds			76,486		10,331

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Steven Fletcher

Director

Approved by the board on 12 March 2026

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

2 Employees

	2025	2024
	Number	Number
Average number of persons employed by the company	2	2

3 Debtors

	2025	2024
	£	£
Trade debtors	76,922	140,273
DCA	119,885	195,594
	196,807	335,867

4 Creditors: amounts falling due within one year

	2025	2024
	£	£
Bank loans and overdrafts	7,990	24,125
Trade creditors	19,868	64,368
Amounts owed to group undertakings and undertakings in which the company has a participating interest	15,211	15,211
Corporation tax	39,067	32,553
HMRC - PAYE	790	790
HMRC - VAT	33,037	57,469
Other creditors	38,389	122,790
	154,352	317,306

5 Creditors: amounts falling due after one year

	2025	2024
	£	£
Bank loans	7,542	21,149

6 Other information

20Ten Entertainment Ltd is a private company limited by shares and incorporated in England. Its registered office is:

14 Century Building

Liverpool

L3 4BJ

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