

**REGISTERED NUMBER: 02705166 (England and Wales)**

**AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022**

**FOR**

**GLOUCESTERSHIRE EVERYMAN THEATRE  
CATERING COMPANY LIMITED**

Andorran Limited (Statutory Auditor)  
6 Manor Park Business Centre  
Mackenzie Way  
Cheltenham  
Gloucestershire  
GL51 9TX



**GLOUCESTERSHIRE EVERYMAN THEATRE  
CATERING COMPANY LIMITED (REGISTERED NUMBER: 02705166)**

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FOR THE YEAR ENDED 31 MARCH 2022**

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**GLOUCESTERSHIRE EVERYMAN THEATRE  
CATERING COMPANY LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2022**

**DIRECTORS:**

T M Dey  
C F Kong  
M T Goucher

**SECRETARY:**

J K Workman

**REGISTERED OFFICE:**

Regent Street  
Cheltenham  
Gloucestershire  
GL50 1HQ

**REGISTERED NUMBER:**

02705166 (England and Wales)

**AUDITOR:**

Andorran Limited (Statutory Auditor)  
6 Manor Park Business Centre  
Mackenzie Way  
Cheltenham  
Gloucestershire  
GL51 9TX

**GLOUCESTERSHIRE EVERYMAN THEATRE  
CATERING COMPANY LIMITED (REGISTERED NUMBER: 02705166)**

**ABRIDGED STATEMENT OF FINANCIAL POSITION  
31 MARCH 2022**

	Notes	31.3.22 £	31.3.21 £
<b>FIXED ASSETS</b>			
Tangible assets	4	51,393	71,798
<b>CURRENT ASSETS</b>			
Stocks		13,814	12,486
Debtors		856	2,039
Cash at bank and in hand		41,620	7,881
		<u>56,290</u>	<u>22,406</u>
<b>CREDITORS</b>			
Amounts falling due within one year		(107,681)	(94,202)
<b>NET CURRENT LIABILITIES</b>		<u>(51,391)</u>	<u>(71,796)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>2</u>	<u>2</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	5	<u>2</u>	<u>2</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>2</u>	<u>2</u>

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

All the members have consented to the preparation of an abridged Statement of Financial Position for the year ended 31 March 2022 in accordance with Section 444(2A) of the Companies Act 2006.

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 and authorised for issue on 31 October 2022 and were signed on its behalf by:

  
M. T. Goudher - Director

The notes form part of these financial statements

**GLOUCESTERSHIRE EVERYMAN THEATRE  
CATERING COMPANY LIMITED (REGISTERED NUMBER: 02705166)**

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

**1. STATUTORY INFORMATION**

Gloucestershire Everyman Theatre Catering Company Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Revenue is recognised at the point of product consumption and service delivery.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - at varying rates on cost

Depreciation is charged from the year following addition. The de minimus limit below which tangible fixed assets are not capitalised is £1,000.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Cost is defined as the average cost of goods including transport costs. Net realisable value is based on estimated selling price less further costs expected to be incurred prior to disposal.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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 statement of financial position date.

**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.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 31 (2021 - 21).

**GLOUCESTERSHIRE EVERYMAN THEATRE  
CATERING COMPANY LIMITED (REGISTERED NUMBER: 02705166)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**4. TANGIBLE FIXED ASSETS**

	Totals £
<b>COST</b>	
At 1 April 2021	368,684
Additions	10,650
Disposals	(10,400)
	<hr/>
At 31 March 2022	368,934
<b>DEPRECIATION</b>	
At 1 April 2021	296,886
Charge for year	31,055
Eliminated on disposal	(10,400)
	<hr/>
At 31 March 2022	317,541
<b>NET BOOK VALUE</b>	
At 31 March 2022	<hr/> <u>51,393</u>
At 31 March 2021	<hr/> <u>71,798</u>

**5. CALLED UP SHARE CAPITAL**

Allotted and issued:				
Number:	Class:	Nominal value:	31.3.22	31.3.21
			£	£
2	Ordinary	£1	2	2
			<hr/>	<hr/>

**6. DISCLOSURE UNDER SECTION 444(5B) OF THE COMPANIES ACT 2006**

The Report of the Auditor was unqualified:

Roger Downes FCA (Senior Statutory Auditor)  
for and on behalf of Andorran Limited (Statutory Auditor)

**GLOUCESTERSHIRE EVERYMAN THEATRE  
CATERING COMPANY LIMITED (REGISTERED NUMBER: 02705166)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**7. RELATED PARTY DISCLOSURES**

**Gloucestershire Everyman Theatre Company Limited**  
**Parent charitable company**

During the year, profits of £13,698 (2021: £nil) were paid up to the parent charity by way of dividend under deed of covenant. In the comparative year, a donation was received from the parent charity of £183,394 to support this company through covid-based lockdown restrictions.

During the year, £108,885 (2021: £69,610) of cost for the provision of rent, utilities and other expenditure incurred on behalf of the parent charity was recharged to it on an arms' length basis.

At the year end, £63,204 (2021: £55,852) was due to the parent charity.

**The Gloucestershire Everyman Theatre Productions Company Limited**  
**Fellow-subsiadiary company**

During the year goods to the value of £242 (2021: £191) were sold to the related party on an arms' length basis.

**Mark Goucher Productions Limited**  
**Company in which one of the directors is also a director**

During the year £155 (2021: £nil) was charged to the related party for use of the company's facilities on an arms' length basis.