

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

FOR

**GLOUCESTERSHIRE EVERYMAN THEATRE
CATERING COMPANY LIMITED**

Andorran Limited
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 2023**

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**GLOUCESTERSHIRE EVERYMAN THEATRE
CATERING COMPANY LIMITED**

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2023**

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)

AUDITORS:

Andorran Limited
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 2023**

	Notes	31.3.23 £	31.3.22 £
FIXED ASSETS			
Tangible assets	4	42,283	51,393
CURRENT ASSETS			
Stocks		15,751	13,814
Debtors		22	856
Cash at bank and in hand		52,887	41,620
		<u>68,660</u>	<u>56,290</u>
CREDITORS			
Amounts falling due within one year		(110,941)	(107,681)
NET CURRENT LIABILITIES		<u>(42,281)</u>	<u>(51,391)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2</u>	<u>2</u>
CAPITAL AND RESERVES			
Called up share capital	5	<u>2</u>	<u>2</u>
SHAREHOLDERS' FUNDS		<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 2023 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 30 October 2023 and were signed on its behalf by:

M T Goucher - 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 2023**

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.

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 32 (2022 - 31) .

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

4. TANGIBLE FIXED ASSETS

	Totals £
COST	
At 1 April 2022	368,934
Additions	<u>4,571</u>
At 31 March 2023	<u>373,505</u>
DEPRECIATION	
At 1 April 2022	317,541
Charge for year	<u>13,681</u>
At 31 March 2023	<u>331,222</u>
NET BOOK VALUE	
At 31 March 2023	<u>42,283</u>
At 31 March 2022	<u>51,393</u>

5. CALLED UP SHARE CAPITAL

Allotted and issued:				
Number:	Class:	Nominal value:	31.3.23	31.3.22
			£	£
2	Ordinary	£1	<u>2</u>	<u>2</u>

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

The Report of the Auditors was unqualified.

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

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

7. RELATED PARTY DISCLOSURES

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

During the year, profits of £10,860 (2022: £13,698) were paid up to the parent charity by way of dividend under deed of covenant.

During the year, charges were received from the parent charity of £210,379 (2022: £108,885) for the provision of rent, utilities and other expenditure incurred on the company's behalf.

During the year, charges were made to the parent charity of £47,723 (2022: £52,712) for costs incurred by the company on the parent charity's behalf.

At the year end, £46,720 (2022: £63,204) was due to the parent charity.

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

During the year, goods to the value of £156 (2022: £242) 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, goods to the value of £643 (2022: £1,155) were sold to the related party on an arms' length basis.

**Cakes on Stage Limited
Company in which one of the directors is also a director**

During the year, goods to the value of £38 (2022: £nil) were sold to the related party on an arms' length basis.

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.