

THE BIRKS CINEMA LIMITED

**Company Registration Number:
SC428528 (Scotland)**

Unaudited statutory accounts for the year ended 1 April 2021

Period of accounts

Start date: 30 March 2020

End date: 1 April 2021

THE BIRKS CINEMA LIMITED

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Balance sheet notes

THE BIRKS CINEMA LIMITED

Balance sheet

As at 1 April 2021

	<i>Notes</i>	<i>2021</i>	<i>2020</i>
		£	£
Current assets			
Stocks:	3	3,035	3,532
Debtors:	4	13,302	7,517
Cash at bank and in hand:		45,998	11,975
Total current assets:		62,335	23,024
Creditors: amounts falling due within one year:	5	(186,065)	(141,548)
Net current assets (liabilities):		(123,730)	(118,524)
Total assets less current liabilities:		(123,730)	(118,524)
Total net assets (liabilities):		(123,730)	(118,524)
Capital and reserves			
Called up share capital:		2	2
Profit and loss account:		(123,732)	(118,526)
Total Shareholders' funds:		(123,730)	(118,524)

The notes form part of these financial statements

THE BIRKS CINEMA LIMITED

Balance sheet statements

For the year ending 1 April 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The directors have chosen not to file a copy of the company's profit and loss account.

**This report was approved by the board of directors on 22 August 2022
and signed on behalf of the board by:**

Name: Mr D Swan
Status: Director

The notes form part of these financial statements

THE BIRKS CINEMA LIMITED

Notes to the Financial Statements

for the Period Ended 1 April 2021

1. Accounting policies

Basis of measurement and preparation

These financial statements have been prepared in accordance with the provisions of Section 1A (Small Entities) of Financial Reporting Standard 102

Turnover policy

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts. The company recognises revenue when: The amount of revenue can be reliably measured; it is probable that future economic benefits will flow to the entity; and specific criteria have been met for each of the company's activities.

Valuation information and policy

Stocks are stated at the lower of cost and estimated selling price.

Other accounting policies

The financial statements have been prepared on the going concern basis as the directors believe that it is appropriate to do so. In coming to this conclusion the directors confirm that the ultimate holding company will continue to support the company for at least twelve months from the date of approval of these financial statements. As the ultimate parent company, The Birks Cinema Trust (TBCT) is a charity, all revenue support funds are agreed between TBCT and funders, and are provided directly to TBCT, before being transferred as required to the company. All revenue support funds transferred by TBCT to the company are recorded as a loan repayable by the company to its parent.

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Notes to the Financial Statements for the Period Ended 1 April 2021

2. Employees

	<i>2021</i>	<i>2020</i>
Average number of employees during the period	10	11

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Notes to the Financial Statements

for the Period Ended 1 April 2021

3. Stocks

	<i>2021</i>	<i>2020</i>
	£	£
Stocks	3,035	3,532
Total	<u>3,035</u>	<u>3,532</u>

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Notes to the Financial Statements

for the Period Ended 1 April 2021

4. Debtors

	<i>2021</i>	<i>2020</i>
	£	£
Trade debtors	3,644	317
Other debtors	9,658	7,200
Total	<u>13,302</u>	<u>7,517</u>

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Notes to the Financial Statements

for the Period Ended 1 April 2021

5. Creditors: amounts falling due within one year note

	<i>2021</i>	<i>2020</i>
	£	£
Trade creditors	2,008	18,105
Taxation and social security	2,062	13,315
Accruals and deferred income	74,036	18,531
Other creditors	107,959	91,597
Total	<u>186,065</u>	<u>141,548</u>

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.