

THE BIRKS CINEMA LIMITED

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

Unaudited statutory accounts for the year ended 31 March 2022

Period of accounts

Start date: 2 April 2021

End date: 31 March 2022

THE BIRKS CINEMA LIMITED

Contents of the Financial Statements for the Period Ended 31 March 2022

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Balance sheet notes

THE BIRKS CINEMA LIMITED

Balance sheet

As at 31 March 2022

	<i>Notes</i>	<i>2022</i>	<i>2021</i>
		<i>£</i>	<i>£</i>
Current assets			
Stocks:	3	4,441	3,035
Debtors:	4	12,659	13,302
Cash at bank and in hand:		53,141	45,998
Total current assets:		<u>70,241</u>	<u>62,335</u>
Creditors: amounts falling due within one year:	5	(203,847)	(186,065)
Net current assets (liabilities):		<u>(133,606)</u>	<u>(123,730)</u>
Total assets less current liabilities:		<u>(133,606)</u>	<u>(123,730)</u>
Total net assets (liabilities):		<u>(133,606)</u>	<u>(123,730)</u>
Capital and reserves			
Called up share capital:		2	2
Profit and loss account:		(133,608)	(123,732)
Total Shareholders' funds:		<u>(133,606)</u>	<u>(123,730)</u>

The notes form part of these financial statements

THE BIRKS CINEMA LIMITED

Balance sheet statements

For the year ending 31 March 2022 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 23 December 2022
and signed on behalf of the board by:**

Name: 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 31 March 2022

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.

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Notes to the Financial Statements for the Period Ended 31 March 2022

2. Employees

	<i>2022</i>	<i>2021</i>
Average number of employees during the period	9	10

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Notes to the Financial Statements

for the Period Ended 31 March 2022

3. Stocks

	<i>2022</i>	<i>2021</i>
	£	£
Stocks	4,441	3,035
Total	<u>4,441</u>	<u>3,035</u>

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Notes to the Financial Statements

for the Period Ended 31 March 2022

4. Debtors

	<i>2022</i>	<i>2021</i>
	£	£
Trade debtors	832	3,644
Other debtors	11,827	9,658
Total	<u>12,659</u>	<u>13,302</u>

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Notes to the Financial Statements

for the Period Ended 31 March 2022

5. Creditors: amounts falling due within one year note

	<i>2022</i>	<i>2021</i>
	£	£
Trade creditors	6,663	2,008
Taxation and social security	12,764	2,062
Accruals and deferred income	54,788	74,036
Other creditors	129,632	107,959
Total	<u>203,847</u>	<u>186,065</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.