

CIRQUE HOLDINGS LIMITED

UNAUDITED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

CIRQUE HOLDINGS LIMITED
REGISTERED NUMBER:10394068

BALANCE SHEET
AS AT 31 DECEMBER 2022

	Note	2022 £	2021 £
Fixed assets			
Investments	4	75,011	75,010
		75,011	75,010
Current assets			
Cash at bank and in hand	5	99	100
		99	100
Creditors: amounts falling due within one year	6	(1,305)	(1,308)
Net current liabilities		(1,206)	(1,208)
Total assets less current liabilities		73,805	73,802
Net assets		73,805	73,802
Capital and reserves			
Called up share capital	7	100	100
Profit and loss account		73,705	73,702
		73,805	73,802

The director considers that the company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

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

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

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

The company has opted not to file the profit and loss account in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:

E T Bishti
Director

Date: 29 September 2023

The notes on pages 2 to 4 form part of these financial statements.

CIRQUE HOLDINGS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. General information

Cirque Holdings Limited is a private company, limited by shares, registered in England and Wales, registration number 10394068. The registered office address is Elsley Court, 20-22 Great Titchfield Street, London, W1W 8BE.

The principal activity of the company continued to be that of a holding company.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of the Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

2.2 Functional and presentation currency

The company's functional and presentational currency is pound sterling.

2.3 Borrowing costs

All borrowing costs are recognised in profit or loss in the year in which they are incurred.

2.4 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current corporation tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the company operates and generates income.

2.5 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

2.6 Cash

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

2.7 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.8 Financial instruments

The company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

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3. Employees

The average monthly number of employees, including the director, during the year was 1 (2021 - 1).

4. Fixed asset investments

	Investments in subsidiary companies £
Cost	
At 1 January 2022	75,010
Additions	1
At 31 December 2022	75,011
 Net book value	
At 31 December 2022	75,011
At 31 December 2021	75,010

Subsidiary undertakings

The following were subsidiary undertakings of the company:

Name	Principal activity	Class of shares	Holding
Cirque Le Soir Ltd	Property lease holding		100
		Ordinary	%
Cirque Licence Limited (Formerly known as Zoltar Industries Ltd)	Holding of club license		100
		Ordinary	%
Pixstix Limited	Providing consultancy services		100
		Ordinary	%

5. Cash

	2022 £	2021 £
Cash at bank and in hand	99	100

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6. Creditors: amounts falling due within one year

	2022	2021
	£	£
Other loans	910	-
Amounts owed to group undertakings	395	-
Corporation tax	-	398
Other creditors	-	910
	<u>1,305</u>	<u>1,308</u>

7. Share capital

	2022	2021
	£	£
Allotted, called up and fully paid		
100 (2021 - 100) Ordinary shares of £1.00 each	<u>100</u>	<u>100</u>

The shares have attached to them full voting, dividend and capital distribution, including on winding up, rights and are not redeemable.

8. Transactions with directors

As at the year end the company owed £Nil (2021 - £910) to the director.

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.