
CAMBRIDGE ARTS THEATRE (PRESSURE) LIMITED

UNAUDITED

FINANCIAL STATEMENTS

INFORMATION FOR FILING WITH THE REGISTRAR

FOR THE YEAR ENDED 31 MARCH 2023

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CAMBRIDGE ARTS THEATRE (PRESSURE) LIMITED
REGISTERED NUMBER: 11331484

BALANCE SHEET
AS AT 31 MARCH 2023

	Note	2023 £	2022 £
CURRENT ASSETS			
Cash at bank and in hand		3,899	3,899
		<u>3,899</u>	<u>3,899</u>
Creditors: amounts falling due within one year	4	(5,686)	(5,686)
		<u>(1,787)</u>	<u>(1,787)</u>
NET CURRENT LIABILITIES		(1,787)	(1,787)
TOTAL ASSETS LESS CURRENT LIABILITIES		(1,787)	(1,787)
		<u>(1,787)</u>	<u>(1,787)</u>
NET LIABILITIES		(1,787)	(1,787)
		<u>(1,787)</u>	<u>(1,787)</u>
CAPITAL AND RESERVES			
Called up share capital		1	1
Profit and loss account		(1,788)	(1,788)
		<u>(1,787)</u>	<u>(1,787)</u>

For the year ended 31 March 2023 the Company was entitled to exemption from audit under section 480 of the Companies Act 2006.

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 directors acknowledge their 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.

CAMBRIDGE ARTS THEATRE (PRESSURE) LIMITED
REGISTERED NUMBER: 11331484

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2023

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

Victoria Beechey
V Beechey
Director

Date: 20 December 2023

The notes on pages 3 to 4 form part of these financial statements.

CAMBRIDGE ARTS THEATRE (PRESSURE) LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. GENERAL INFORMATION

Cambridge Arts Theatre (Pressure) Limited is limited by shares and incorporated in England and Wales. The address of the registered office, and the principal place of business, is 6 St Edward's Passage, Cambridge, CB2 3PJ.

The parent undertaking in the smallest group to consolidate these financial statements is The Cambridge Arts Theatre Trust Limited, a private company limited by guarantee and incorporated in England and Wales. The company's registered office is 6 St Edward's Passage, Cambridge, CB2 3PJ.

The Company's functional and presentational currency is GBP.

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 Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

2.2 GOING CONCERN

The directors have reviewed the financial position of the company and have a reasonable expectation that the company had adequate resources to continue in operational existence for the foreseeable future. Accordingly, the financial statements continue to be prepared on the going concern basis.

2.3 DISTRIBUTION OF PROFITS

The deed of covenant payable to the parent company is recognised when it becomes legally payable.

2.4 REVENUE RECOGNITION

Turnover comprises revenue recognised by the Company in respect of its share of production income during the year, exclusive of Value Added Tax and trade discounts. Revenue is recognised as the fair value of the consideration received or receivable and is recognised on completion of the production.

2.5 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 income 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.

2.6 CASH AND CASH EQUIVALENTS

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

CAMBRIDGE ARTS THEATRE (PRESSURE) LIMITED

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

2. ACCOUNTING POLICIES (CONTINUED)
2.7 CREDITORS

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

3. EMPLOYEES

The Company has no employees other than the directors, who did not receive any remuneration (2022 - £NIL).

4. CREDITORS: Amounts falling due within one year

	2023 £	2022 £
Amounts owed to group undertakings	5,686	5,686
	<u>5,686</u>	<u>5,686</u>

5. SHARE CAPITAL

	2023 £	2022 £
Allotted, called up and fully paid		
1 (2022 - 1) Ordinary share of £1.00	1	1
	<u>1</u>	<u>1</u>