

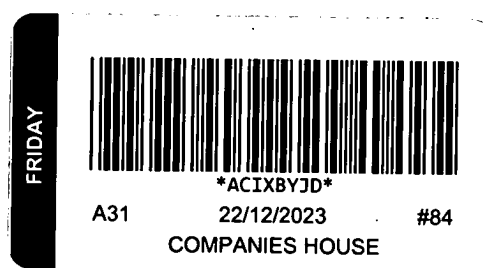
Dundee Repertory Theatre Trading Ltd

Company registration No. SC232990 (Scotland)

**Dundee Repertory Theatre Trading Ltd**

**Financial statements**

**For the year ended 31 March 2023**



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Dundee Repertory Theatre Trading Ltd

Balance Sheet

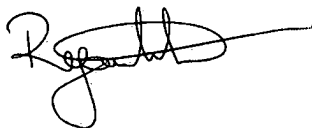
As at 31 March 2023

	Notes	2023 £	2022 £
<b>Current assets</b>			
Stocks		6,759	6,706
Debtors	3	4,084	2,891
Cash at bank and in hand		45,852	63,867
		<u>56,695</u>	<u>73,464</u>
<b>Creditors: amounts falling due within one year</b>	4	<u>(89,854)</u>	<u>(110,808)</u>
<b>Net current liabilities</b>		<u>(33,159)</u>	<u>(37,344)</u>
<b>Capital and Reserves</b>			
Called up share capital	5	1	1
Profit and loss reserves		(33,160)	(37,345)
<b>Total equity</b>		<u>(33,159)</u>	<u>(37,344)</u>

The director of the company has elected not to include a copy of the Profit and Loss Account within the financial statements.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small company's regime.

The financial statements were approved and signed by the director and authorised for issue on 14 December 2023.



R Milne

Director

Company Registration No. SC232990

**1 Accounting policies**

**Company information**

Dundee Repertory Theatre Trading Ltd is a private company limited by shares incorporated in Scotland. The registered office is Dundee Rep, Tay Square, Dundee DD1 1PB.

**1.1 Accounting convention**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in Sterling, which is the functional currency of the company, rounded to the nearest £.

The financial statements have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

The financial statements have been prepared on a going concern basis. The director has considered relevant information, including the annual budget, forecast future cash flows and the impact of subsequent events in making his assessment.

Based on this assessment and having regard to the resources available to the company, and the continued support from the parent charity which has been confirmed, the director has concluded that there is no material uncertainty and that the company can continue to adopt the going concern basis in preparing the financial statements.

**1.3 Turnover**

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT.

**1.4 Stocks**

Stocks are stated at the lower of cost and net realisable value.

**1.5 Cash at bank and in hand**

Cash at bank and in hand are basic financial assets and include cash in hand and current accounts with banks.

**1.6 Financial instruments**

The company has elected to apply the provisions of Section 11 "Basic Financial Instruments" of FRS 102 to all of its financial instruments.

Dundee Repertory Theatre Trading Ltd

Notes to the financial statements

For the year ended 31 March 2023

**2 Employees**

The average monthly number of persons employed by the parent company, Dundee Rep and Scottish Dance Theatre Limited, working directly for the subsidiary during the year was:

2023	2022
Number	Number
8	6

**3 Debtors**

Amounts falling due within one year:

	2023	2022
	£	£
Trade debtors	3,734	2,541
Other debtors	350	350
	<u>4,084</u>	<u>2,891</u>

**4 Creditors**

Amounts falling due within one year:

	2023	2022
	£	£
Trade creditors	7,316	4,356
Amounts due to group undertakings	66,789	95,421
Taxation and social security	13,522	8,151
Other creditors	2,227	2,880
	<u>89,854</u>	<u>110,808</u>

**5 Called up share capital**

Ordinary share capital  
Issued and fully paid (2023 and 2022)  
Ordinary shares of £1 each

Number	£
1	1

**6 Operating lease commitments**

At the year end the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases as follows:

2023	2022
£	£
-	3,776

**7 Profit and loss reserves**

Profit and loss reserves include all current and prior years' retained profits and losses.  
There was no gift aid paid over to charity post year end for the year ended 31 March 2023.

**8 Audit report information**

As the income statement has been omitted from the filing copy of the financial statements, the following information in relation to the audit report on the statutory financial statements is provided in accordance with s444(5B) of the Companies Act 2006:

The auditor's report was unqualified.

The senior statutory auditor was Kenneth McDowell and the auditor was Saffery LLP.

**9 Related party transactions**

The company has taken advantage of the exemptions under Financial Reporting Standard 103 paragraph 33.1A from disclosure of transactions with the holding company, Dundee Rep and Scottish Dance Theatre Limited.

**10 Parent company**

The company is a wholly owned subsidiary of Dundee Rep and Scottish Dance Theatre Limited, a charitable company registered in Scotland at Tay Square, Dundee DD1 1PB.