
NEDERLANDER INTERNATIONAL LIMITED

UNAUDITED

FINANCIAL STATEMENTS

INFORMATION FOR FILING WITH THE REGISTRAR

FOR THE YEAR ENDED 31 DECEMBER 2022

NEDERLANDER INTERNATIONAL LIMITED
REGISTERED NUMBER: 03978319

BALANCE SHEET
AS AT 31 DECEMBER 2022

| | Note | 2022 £ | 2021 £ |
|------------------------------------------------|------|-------------------------|-------------------------|
| Fixed assets | | | |
| Investments | 4 | 2,863,262 | 2,863,262 |
| | | <u>2,863,262</u> | <u>2,863,262</u> |
| Current assets | | | |
| Debtors: amounts falling due within one year | 5 | 1,322,051 | 1,317,123 |
| Cash at bank and in hand | 6 | 18,715 | 20,667 |
| | | <u>1,340,766</u> | <u>1,337,790</u> |
| Creditors: amounts falling due within one year | 7 | (2,567,113) | (2,567,113) |
| Net current liabilities | | <u>(1,226,347)</u> | <u>(1,229,323)</u> |
| Total assets less current liabilities | | <u>1,636,915</u> | <u>1,633,939</u> |
| Net assets | | <u><u>1,636,915</u></u> | <u><u>1,633,939</u></u> |
| Capital and reserves | | | |
| Called up share capital | | 1,000 | 1,000 |
| Profit and loss account | | 1,635,915 | 1,632,939 |
| | | <u><u>1,636,915</u></u> | <u><u>1,633,939</u></u> |

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 his 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 statement of income and retained earnings 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 on 3 September 2023.

J B Katzman

Director

The notes on pages 3 to 5 form part of these financial statements.

NEDERLANDER INTERNATIONAL LIMITED
REGISTERED NUMBER: 03978319

BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2022

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

1. General information

Nederlander International Limited is a private company limited by shares and registered in England & Wales. The address of its registered office is 124 Finchley Road, London, NW3 5JS.

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.

The following principal accounting policies have been applied:

2.2 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

2.3 Debtors

Short term debtors are measured at transaction price, less any impairment.

2.4 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.

2.5 Financial instruments

The Company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like other debtors and creditors and loans to and from related parties.

2.6 Creditors

Short term creditors are measured at the transaction price.

2.7 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.

NEDERLANDER INTERNATIONAL LIMITED

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

3. Employees

The Company has no employees other than the directors, who did not receive any remuneration (2021 - £NIL).

The average monthly number of employees, including directors, during the year was 2 (2021 - 2).

4. Fixed asset investments

| | Investments in subsidiary companies £ |
|--------------------------|------------------------------------------------|
| Cost or valuation | |
| At 1 January 2022 | 2,863,262 |
| At 31 December 2022 | <u>2,863,262</u> |

NEDERLANDER INTERNATIONAL LIMITED

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

5. Debtors

| | 2022 £ | 2021 £ |
|------------------------------------|------------------|------------------|
| Amounts owed by group undertakings | 1,321,851 | 1,316,923 |
| Other debtors | 200 | 200 |
| | <u>1,322,051</u> | <u>1,317,123</u> |

6. Cash and cash equivalents

| | 2022 £ | 2021 £ |
|--------------------------|---------------|---------------|
| Cash at bank and in hand | 18,715 | 20,667 |
| | <u>18,715</u> | <u>20,667</u> |

7. Creditors: Amounts falling due within one year

| | 2022 £ | 2021 £ |
|------------------------------|------------------|------------------|
| Other creditors | 2,566,113 | 2,566,113 |
| Accruals and deferred income | 1,000 | 1,000 |
| | <u>2,567,113</u> | <u>2,567,113</u> |

8. Related party transactions

At the balance sheet date debtors include £1,321,845 (2021: £1,316,923) due from the Company's subsidiary company, Dominion Theatre Investments Limited.

At the balance sheet date creditors include £641,631 (2021: £641,631) due to a company incorporated in the USA which is a shareholders in the Company and in which the directors have an interest.

At the balance sheet date creditors include £1,924,482 (2021: £1,924,482) due to companies incorporated in the USA which are shareholders in the Company and in which one of the directors has an interest.

9. Controlling party

The ultimate controlling party is J L Nederlander.

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.