REGISTRAR'S COPY

COMPANY REGISTRATION NUMBER 08037368

THEATRUM DEVELOPMENTS LIMITED

ABBREVIATED ACCOUNTS

30 APRIL 2014

FREESTONE & CO
Chartered Accountants
One The Centre
High Street
Gillingham
Dorset

MONDAY

A3IE0QLM
A11 13/10/2014 #14
COMPANIES HOUSE

THEATRUM DEVELOPMENTS LIMITED

ABBREVIATED BALANCE SHEET

30 APRIL 2014

	Note	2014 £	£	2013 £
CURRENT ASSETS				
Stocks		**49,168**		47,999
Debtors		**6,653**		6,533
Cash at bank and in hand		**2,526**		3,877
		58,347		58,409
CREDITORS: Amounts falling due within one year		**50,720**		49,703
NET CURRENT ASSETS			**7,627**	8,706
TOTAL ASSETS LESS CURRENT LIABILITIES			**7,627**	8,706
CAPITAL AND RESERVES				
Called-up equity share capital	**3**		**10,000**	10,000
Profit and loss account			**(2,373)**	(1,294)
SHAREHOLDERS' FUNDS			**7,627**	8,706

For the year ended 30 April 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors and authorised for issue on 21/10/14, and are signed on their behalf by:

R O'MALLEY-WHITE ESQ.
Director

Company Registration Number: 08037368

The notes on page 2 form part of these abbreviated accounts.

THEATRUM DEVELOPMENTS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30 APRIL 2014

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

2. TRANSACTIONS WITH THE DIRECTORS

Upon incorporation, the company issued 500 ordinary shares of £10 each to Mr K R Newton which remain unpaid. The £5,000 owed to the company is shown in Debtors at the balance sheet date.

3. SHARE CAPITAL

Allotted, called up and fully paid:

	2014		2013	
	No	£	No	£
Ordinary shares of £10 each	**1,000**	**10,000**	1,000	10,000