

Cambria Investment Holdings Limited

Annual Report and Unaudited Financial Statements
for the Year Ended 31 December 2022

Cambria Investment Holdings Limited

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Cambria Investment Holdings Limited

(Registration number: 11177786)
Balance Sheet as at 31 December 2022

	Note	2022 £	2021 £
Current assets			
Debtors	<u>4</u>	54	77
Cash at bank and in hand		38	103
		<u>92</u>	<u>180</u>
Creditors: Amounts falling due within one year	<u>5</u>	<u>(4,273)</u>	<u>(2,693)</u>
Net liabilities		<u>(4,181)</u>	<u>(2,513)</u>
Capital and reserves			
Called up share capital	<u>6</u>	8	8
Retained earnings		<u>(4,189)</u>	<u>(2,521)</u>
Shareholders' deficit		<u>(4,181)</u>	<u>(2,513)</u>

For the financial year ending 31 December 2022 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 financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved and authorised by the Board on 6 July 2023 and signed on its behalf by:

Mr G C Bengé
Director

Cambria Investment Holdings Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 December 2022

1 General information

The company is a private company limited by share capital, incorporated in England and Wales.

The address of its registered office is:

Southbrook House Brook Street
Bishops Waltham
Southampton
Hampshire
SO32 1AX
England

These financial statements were authorised for issue by the Board on 6 July 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

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

Going concern

The directors have reviewed the supply chains, key customers and the capital resources available and consider that the company has adequate resources in place to continue trading for the next twelve months.

Finance income and costs policy

Interest income and expenses are recognised using the effective interest rate method.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Cambria Investment Holdings Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 December 2022

Debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

3 Staff numbers

The average number of persons employed by the company (including directors) during the year was 2 (2021 - 2).

4 Debtors

	2022 £	2021 £
Other debtors	2	2
Prepayments and accrued income	52	75
	<u>54</u>	<u>77</u>

5 Creditors

	Note	2022 £	2021 £
Due within one year			
Amounts owed to related parties	<u>7</u>	2,729	2,064
Accruals and deferred income		<u>1,544</u>	<u>629</u>
		<u>4,273</u>	<u>2,693</u>

Cambria Investment Holdings Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 December 2022

6 Share capital

Allotted, called up and fully paid shares

	No.	2022 £	No.	2021 £
Ordinary A shares of £0.01 each	67	0.67	67	0.67
Ordinary B shares of £0.01 each	69	0.69	69	0.69
Ordinary C shares of £0.01 each	64	0.64	64	0.64
Ordinary D shares of £0.01 each	620	6.20	620	6.20
	820	8.20	820	8.20

7 Related party transactions

Loans from related parties

	Parent £	Total £
2022		
At start of period	2,064	2,064
Advanced	691	691
Repaid	(26)	(26)
At end of period	2,729	2,729
2021		
At start of period	1,145	1,145
Advanced	949	949
Repaid	(30)	(30)
At end of period	2,064	2,064

Terms of loans from related parties

Loans from parent are interest free and repayable on demand.

8 Ultimate parent undertaking

The company's ultimate parent is Cambria Group Limited, incorporated in England and Wales.

The parent's registered office is:

Southbrook House
Brook Street
Bishops Waltham
Southampton
SO32 1AX

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.