

Unaudited Financial Statements for the Year Ended 31 August 2021

for

Gamber Holdings Limited

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for the Year Ended 31 August 2021

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**DIRECTOR:** P J Gething-Lewis

**REGISTERED OFFICE:** King'S Buildings  
Lydney  
Gloucestershire  
GL15 5HE

**REGISTERED NUMBER:** 11490821 (England and Wales)

**ACCOUNTANTS:** Thorne & Co.  
Accountants  
1 St Mary's Street  
Ross-on-Wye  
Herefordshire  
HR9 5HT

**Balance Sheet**  
**31 August 2021**

	Notes	31.8.21 £	£	31.8.20 £	£
<b>FIXED ASSETS</b>					
Investments	4		2		-
Investment property	5		<u>798,341</u>		<u>793,629</u>
			798,343		793,629
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		10,256		8,601	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>9,057</u>		<u>8,442</u>	
<b>NET CURRENT ASSETS</b>			<u>1,199</u>		<u>159</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			799,542		793,788
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		<u>504,575</u>		<u>761,547</u>
<b>NET ASSETS</b>			<u>294,967</u>		<u>32,241</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			102		100
Retained earnings			<u>294,865</u>		<u>32,141</u>
			<u>294,967</u>		<u>32,241</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director and authorised for issue on 30 May 2022 and were signed by:

P J Gething-Lewis - Director

Notes to the Financial Statements  
for the Year Ended 31 August 2021

1. **STATUTORY INFORMATION**

Gamber Holdings Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

2. **ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Preparation of consolidated financial statements**

The financial statements contain information about Gamber Holdings Limited as an individual company and do not contain consolidated financial information as the parent of a group. The company is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Investments in subsidiaries**

Investments in subsidiary undertakings are recognised at cost.

**Investment properties**

All of the company's properties are held for long-term investment. Investment properties are accounted for in accordance with the FRSSE, as follows:

No depreciation is provided in respect of investment properties and they are revalued annually. The surplus or deficit on revaluation is transferred to the revaluation reserve unless a deficit below original cost, or its reversal, on an individual investment property is expected to be permanent, in which case it is recognised in the profit and loss account for the year.

This treatment as regards the company's investment properties may be a departure from the requirements of the Companies Act concerning the depreciation of fixed assets. However, these properties are not held for consumption but for investment and the directors consider that systematic annual depreciation would be inappropriate. The accounting policy adopted is therefore necessary for the financial statements to give a true and fair view. Depreciation or amortisation is only one of many factors reflected in the annual valuation and the amount which might otherwise have been shown cannot be separately identified or quantified.

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2021

2. **ACCOUNTING POLICIES - continued**

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2020 - NIL).

4. **FIXED ASSET INVESTMENTS**

	Shares in group undertaking £
<b>COST</b>	
Additions	<u>2</u>
At 31 August 2021	<u>2</u>
<b>NET BOOK VALUE</b>	
At 31 August 2021	<u>2</u>

The company's investments at the Balance Sheet date in the share capital of companies include the following:

**Gamber Logistics Limited**

Registered office: United Kingdom

Nature of business: Agricultural Services and Road Transport

	% holding	
Class of shares:		
Ordinary	100.00	31.8.21
		£
Aggregate capital and reserves		473,760
Profit for the year		<u>113,709</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2021

5. **INVESTMENT PROPERTY**

	Total £
<b>FAIR VALUE</b>	
At 1 September 2020	793,629
Additions	4,712
At 31 August 2021	<u>798,341</u>
<b>NET BOOK VALUE</b>	
At 31 August 2021	<u>798,341</u>
At 31 August 2020	<u>793,629</u>

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.8.21	31.8.20
	£	£
Bank loans and overdrafts	7,578	7,578
Trade creditors	-	432
Taxation and social security	(953)	-
Other creditors	<u>2,432</u>	<u>432</u>
	<u>9,057</u>	<u>8,442</u>

7. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.8.21	31.8.20
	£	£
Bank loans	64,376	71,348
Other creditors	<u>440,199</u>	<u>690,199</u>
	<u>504,575</u>	<u>761,547</u>



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.