Registered number
04027711

GARBER, HANNAM & PARTNERS LIMITED

Filleted Accounts

31 March 2023

GARBER, HANNAM & PARTNERS LIMITED

Registered number: 04027711

Balance Sheet

as at 31 March 2023

	Notes		2023		2022
			£		£
Fixed assets					
Investments	3		-		-
Current assets					
Debtors	4	100		100	
Creditors: amounts falling due within one year	5	(44,150)		(37,220)	
Net current liabilities			(44,050)		(37,120)
Net liabilities			(44,050)		(37,120)
Capital and reserves					
Called up share capital			750,000		750,000
Profit and loss account			(794,050)		(787,120)
Shareholders' funds			(44,050)		(37,120)

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

D M Sukhanov

Director

Approved by the board on 29 December 2023

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard). As the company has ceased trading the Directors conclude it is not appropriate to adopt a going concern basis of preparation of these financial statements.

Investments

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Joint Ventures

An entity is treated as a joint venture where the company holds a long term interest and shares control under contractual agreement. The interest in joint ventures is accounted for under investments.

2 Employees

	2023 Number	2022 Number
Average number of persons employed by the company	0	0

3 Investments

	Investments in subsidiary undertakings £
Cost	
At 1 April 2022	-
Revaluation	-
Disposals	-
At 31 March 2023	-

During the prior year the company disposed of an interest in a joint venture of 51% in GHP Asset Management Hodlings Limited which had been fully impaired in prior periods. In view of certain reserved matters in the shareholders agreement of GHP Asset Management Holdings Limited the results of the company were not consolidated.

4 Debtors

	2023 £	2022 £
Other debtors	100	100

5 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	-	500
Other creditors	44,150	36,720
	44,150	37,220

6 Related party transactions

The amount due to Mark Garber at the year end is £41,750 [2022: £34,826]

7 Controlling party

The ultimate controlling party is the Director and shareholder, Mark Garber.

8 Other information

GARBER, HANNAM & PARTNERS LIMITED is a private company limited by shares and incorporated in England. Its registered office is:

c/o Thompson Taraz LLP

4th Floor, Stanhope House,

47 Park Lane

London

W1K 1PR