

# Gray & Sons Investments UK Limited

Annual Report and Unaudited Financial Statements  
for the Year Ended 30 April 2023

# **Gray & Sons Investments UK Limited**

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# **Gray & Sons Investments UK Limited**

## **Company Information**

<b>Directors</b>	Mr Lee Gray Mrs Beverley Gray
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<b>Registered office</b>	3 Nelson Street Doncaster South Yorkshire DN4 5AD
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# Gray & Sons Investments UK Limited

(Registration number: 08380626)

## Balance Sheet as at 30 April 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets		85,000	85,000
<b>Current assets</b>			
Debtors		300	-
Cash at bank and in hand		20,272	6,931
		20,572	6,931
<b>Creditors: Amounts falling due within one year</b>		(23,958)	(14,194)
<b>Net current liabilities</b>		(3,386)	(7,263)
<b>Total assets less current liabilities</b>		81,614	77,737
<b>Creditors: Amounts falling due after more than one year</b>		(24,322)	(28,780)
<b>Net assets</b>		57,292	48,957
<b>Capital and reserves</b>			
Called up share capital		2	2
Retained earnings		57,290	48,955
<b>Shareholders' funds</b>		57,292	48,957

For the financial year ending 30 April 2023 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.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime. As permitted by section 444 (5A) of the Companies Act 2006, the directors have not delivered to the registrar a copy of the Profit and Loss Account.

Approved and authorised by the Board on 11 January 2024 and signed on its behalf by:

**Gray & Sons Investments UK Limited**

**(Registration number: 08380626)**

**Balance Sheet as at 30 April 2023**

.....  
Mr Lee Gray  
Director

.....  
Mrs Beverley Gray  
Director

# **Gray & Sons Investments UK Limited**

## **Notes to the Unaudited Financial Statements for the Year Ended 30 April 2023**

### **1 General information**

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

The address of its registered office is:

3 Nelson Street  
Doncaster  
South Yorkshire  
DN4 5AD  
England

These financial statements were authorised for issue by the Board on 11 January 2024.

### **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.

#### **Tax**

The tax expense for the period comprises current tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

#### **Investment property**

No depreciation is provided on the company's freehold property since in the opinion of the director the expected useful life is sufficiently long and the estimated residual value is sufficiently high that any such depreciation would be immaterial.

The company's freehold property is revalued in full every five year. Interim valuation will be carried when it is likely that there has been a material change to value.

# **Gray & Sons Investments UK Limited**

## **Notes to the Unaudited Financial Statements for the Year Ended 30 April 2023**

### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or 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.

### **3 Staff numbers**

The average number of persons employed by the company (including directors) during the year, was 2 (2022 - 2).

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.