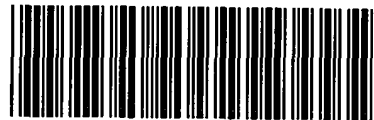


Company Registration No. 09987426 (England and Wales)

**AMBER REAL ESTATE INVESTMENTS
(RESTAURANTS) LIMITED**

**REPORT AND UNAUDITED FINANCIAL
STATEMENTS
FOR THE YEAR ENDED
2 JANUARY 2022**

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AMBER REAL ESTATE INVESTMENTS (RESTAURANTS) LIMITED

COMPANY INFORMATION

Director	R J Rafferty
Company number	09987426
Registered office	2nd Floor Colmore Court 9 Colmore Row Birmingham B3 2BJ
Accountants	RSM UK Tax and Accounting Limited Chartered Accountants 103 Colmore Row Birmingham B3 3AG

AMBER REAL ESTATE INVESTMENTS (RESTAURANTS) LIMITED

DIRECTOR'S REPORT

FOR THE YEAR ENDED 2 JANUARY 2022

The directors present their report and the financial statements for the 52 week year ended 2 January 2022. The 2021 comparative presents a 53 week year ended 3 January 2021.

Throughout the financial statements, reference to the year ended 2 January 2022 represents 52 weeks of trading for the company.

Principal activities

The principal activity of the company was that of property rental.

Going concern

The company is no longer trading. The financial statements have not been prepared on a going concern basis.

Director

The director who held office during the year and up to the date of signature of the financial statements was as follows:

R J Rafferty
A S Haveron

(Resigned 9 September 2022, reappointed 20 February 2023)

Small companies exemption

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

On behalf of the board

.....
R J Rafferty
Director

Date: 16 May 2023

AMBER REAL ESTATE INVESTMENTS (RESTAURANTS) LIMITED

STATEMENT OF COMPREHENSIVE INCOME

FOR THE YEAR ENDED 2 JANUARY 2022

		2 January 2022 £000	3 January 2021 £000
	Notes		
Cost of sales		(18)	(43)
Gross loss		(18)	(43)
Profit on disposal of investment properties		-	52
(Loss)/profit before taxation		(18)	9
Tax on (loss)/profit	3	3	69
(Loss)/profit for the financial year		(15)	78

AMBER REAL ESTATE INVESTMENTS (RESTAURANTS) LIMITED**STATEMENT OF FINANCIAL POSITION****AS AT 2 JANUARY 2022**

		2 January 2022	3 January 2021
	Notes	£000	£000
Current assets			
Debtors	4	127	137
Cash at bank and in hand		1	1
		<u>128</u>	<u>138</u>
Creditors: amounts falling due within one year	5	(391)	(386)
Net current liabilities		<u>(263)</u>	<u>(248)</u>
Capital and reserves			
Called up share capital		-	-
Profit and loss reserves		(263)	(248)
Total equity		<u>(263)</u>	<u>(248)</u>

For the financial year ended 2 January 2022 the company was entitled to exemption from audit under section 479A of the Companies Act 2006 relating to subsidiary companies.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the board of directors and authorised for issue on 16 May 2023 and are signed on its behalf by:


 R J Rafferty
 Director

AMBER REAL ESTATE INVESTMENTS (RESTAURANTS) LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 2 JANUARY 2022

1 Accounting policies

Company information

Amber Real Estate Investments (Restaurants) Limited is a private company limited by shares and is registered and incorporated in England and Wales. The registered office is 2nd Floor Colmore Court, 9 Colmore Row, Birmingham, B3 2BJ.

Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £000.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

Going concern

The company is no longer trading. The financial statements have not been prepared on a going concern basis.

Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' to all of its financial instruments.

Financial instruments are recognised when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include amounts owed by group undertakings and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost less any amounts settled.

Basic financial liabilities

Basic financial liabilities, including trade and other creditors and amounts due to fellow group companies, are initially recognised at transaction price and are subsequently carried at amortised cost less any amounts settled.

Equity instruments

Equity instruments issued by the company are recorded at the fair value of proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

AMBER REAL ESTATE INVESTMENTS (RESTAURANTS) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 2 JANUARY 2022

1 Accounting policies (Continued)

Taxation

The tax expense represents the sum of the current tax expense and deferred tax expense. Current tax assets are recognised when tax paid exceeds the tax payable.

Current and deferred tax is charged or credited to profit or loss, except when it relates to items charged or credited to other comprehensive income or equity, when the tax follows the transaction or event it relates to and is also charged or credited to other comprehensive income, or equity.

Current tax assets and current tax liabilities and deferred tax assets and deferred tax liabilities are offset, if and only if, there is a legally enforceable right to set off the amounts and the entity intends either to settle on the net basis or to realise the asset and settle the liability simultaneously.

Current tax is based on taxable profit for the year. Current tax assets and liabilities are measured using tax rates that have been enacted or substantively enacted by the reporting date.

2 Employees

The company has no employees other than the directors, who did not receive any remuneration directly from the company.

The directors are remunerated by the parent company and recharged together with group employees as an administrative expense to the company.

3 Taxation

	2 January 2022 £000	3 January 2021 £000
Current tax		
UK corporation tax on profits for the current period	(5)	-
Adjustments in respect of prior periods	2	-
Group tax relief	-	(69)
	<hr/>	<hr/>
Total current tax	(3)	(69)
	<hr/>	<hr/>

4 Debtors

	2 January 2022 £000	3 January 2021 £000
Amounts falling due within one year:		
Amounts owed by group undertakings	127	137
	<hr/>	<hr/>

AMBER REAL ESTATE INVESTMENTS (RESTAURANTS) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 2 JANUARY 2022

5 Creditors: amounts falling due within one year

	2 January 2022 £000	3 January 2021 £000
Trade creditors	6	7
Amounts owed to group undertakings	379	374
Corporation tax	2	-
Other creditors	4	5
	<u>391</u>	<u>386</u>

6 Parent company

The smallest and largest group within which the company is consolidated is headed by Amber REI Holdings Limited. The consolidated accounts are available from its registered office, 2nd Floor Colmore Court, 9 Colmore Row, Birmingham, B3 2BJ.

7 Events after the reporting date

From 3 January 2022, the ultimate parent undertaking is Boparan Private Office Limited, prior to this date and from the beginning of the reporting period the ultimate parent undertaking was Amber REI Holdings Limited. The ultimate controlling parties are R S Boparan and B K Boparan.