

Company registration number: 10029307

GPMP Investments Limited

Unaudited filleted financial statements

31 March 2021

GPMP Investments Limited

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Directors and other information

Director	Mr G W Phillips
Secretary	Mrs MJ Phillips
Company number	10029307
Registered office	Shropshire House 179 Tottenham Court Road London W1T 7NZ
Business address	21 Hanover Square London W1S 1JW
Accountants	Couch Bright King & Co Shropshire House 179 Tottenham Court Road London W1T 7NZ

GPMP Investments Limited

**Chartered accountants report to the director on the preparation of the
unaudited statutory financial statements of GPMP Investments Limited**

Year ended 31 March 2021

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of GPMP Investments Limited for the year ended 31 March 2021 which comprise the Balance Sheet and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

Our work has been undertaken in accordance with ICAEW Technical Release 07/16 AAF.

Couch Bright King & Co

Chartered Accountants

Shropshire House

179 Tottenham Court Road

London

W1T 7NZ

22 October 2021

GPMP Investments Limited**Balance sheet****31 March 2021**

	Note	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	4	299		-	
Investments	5	3,856,413		4,880,688	
			3,856,712		4,880,688
Current assets					
Cash at bank and in hand		221,098		825,655	
		221,098		825,655	
Creditors: amounts falling due within one year	6	(3,737)		(7,236)	
Net current assets			217,361		818,419
Total assets less current liabilities			4,074,073		5,699,107
Provisions for liabilities			(37,348)		-
Net assets			4,036,725		5,699,107
Capital and reserves					
Called up share capital			33		33
Profit and loss account			4,036,692		5,699,074
Shareholders funds			4,036,725		5,699,107

For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- 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 their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the Profit & Loss Account has not been delivered.

These financial statements were approved by the board of directors and authorised for issue on 17 October 2021 ,
and are signed on behalf of the board by:

Mr G W Phillips

Director

Company registration number: 10029307

GPMP Investments Limited

Notes to the financial statements

Year ended 31 March 2021

1. General information

The company is a private company limited by shares, registered in England & Wales in the UK. The address of the registered office is Shropshire House, 179 Tottenham Court Road, London, W1T 7NZ.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The Triennial review 2017 amendments to the standard have been early adopted.

3. Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with FRS Section 102 1A, the Financial Reporting Standard applicable in the UK and Republic of Ireland. The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and investment properties measured at fair value through profit or loss. The financial statements are prepared in sterling, which is the functional currency of the entity .

Taxation

The taxation expense represents the aggregate amount of current tax and deferred tax recognised in the reporting period. Tax is recognised in the Profit & Loss Account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date. Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised 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 that are expected to apply to the reversal of the timing difference.

Tangible assets

tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Fixed asset investments

Fixed asset investments are initially recorded at cost, and subsequently stated at cost less any accumulated impairment losses. Listed investments are measured at fair value with changes in fair value being recognised in profit or loss.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets .

Provisions

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event; it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the Balance Sheet and the amount of the provision as an expense. Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised in finance costs in profit or loss in the period it arises.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Debt instruments are subsequently measured at amortised cost. All other such investments are subsequently measured at cost less impairment. Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately. For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets or either assessed individually or grouped on the basis of similar credit risk characteristics. Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Tangible assets

	Fixtures, fittings and equipment £	Total £
Cost		
At 1 April 2020	-	-
Additions	449	449
At 31 March 2021	449	449
Depreciation		
At 1 April 2020	-	-
Charge for the year	150	150
At 31 March 2021	150	150
Carrying amount		
At 31 March 2021	299	299
At 31 March 2020	-	-

5. Investments

	Shares in group undertakings and participating interests £	Total £
Cost		
At 1 April 2020	4,880,689	4,880,689
Additions	107,365	107,365
Disposals	(1,312,068)	(1,312,068)
Fair value adjustment	180,427	180,427
At 31 March 2021	3,856,413	3,856,413
Impairment		
At 1 April 2020 and 31 March 2021	-	-
Carrying amount		
At 31 March 2021	3,856,413	3,856,413
At 31 March 2020	4,880,689	4,880,689

6. Creditors: amounts falling due within one year

	2021 £	2020 £
Corporation tax	2,644	6,143
Other creditors	1,093	1,093
	3,737	7,236

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.