

**Company registration number: 11617770**

**GBHR Group Limited**

**Unaudited filleted financial statements**

**31 October 2019**

# **GBHR Group Limited**

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## **GBHR Group Limited**

### **Directors and other information**

<b>Directors</b>	Mr Kevin Harrison	(Appointed 11 October 2018)
	Mr Dale Barry	(Appointed 11 October 2018)
<b>Company number</b>	11617770	
<b>Registered office</b>	8-10 Gatley Road Cheadle Cheshire SK8 1PY	
<b>Business address</b>	Clement Cottage Gwern Y Brenin Oswestry Shropshire SY10 8AP	
<b>Accountants</b>	Langers 8-10 Gatley Road Cheadle Cheshire SK8 1PY	

# GBHR Group Limited

## Statement of financial position

31 October 2019

	Note	31/10/19 £	£
<b>Current assets</b>			
Debtors	5	14	
Cash at bank and in hand		8,911	
		<hr/>	
		8,925	
<b>Creditors: amounts falling due within one year</b>	6	( 8,691)	
		<hr/>	
<b>Net current assets</b>			234
<b>Total assets less current liabilities</b>			<hr/> 234
<b>Net assets</b>			<hr/> 234
<b>Capital and reserves</b>			<hr/>
Called up share capital	7		75
Profit and loss account			159
			<hr/>
<b>Shareholders funds</b>			234
			<hr/>

For the period ending 31 October 2019 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 financial statements for the period in question in accordance with section 476;
- The directors acknowledge 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 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 statement of comprehensive income has not been delivered.

These financial statements were approved by the board of directors and authorised for issue on 06 April 2020 , and are signed on behalf of the board by:

Mr Kevin Harrison

Director

Company registration number: 11617770

**GBHR Group Limited**

**Statement of changes in equity**

**Period ended 31 October 2019**

	Called up share capital	Profit and loss account	<b>Total</b>
	£	£	£
<b>At 11 October 2018</b>	-	-	-
Profit for the period		159	159
<b>Total comprehensive income for the period</b>	<u>-</u>	<u>159</u>	<u>159</u>
Issue of shares	75		75
<b>Total investments by and distributions to owners</b>	<u>75</u>	<u>-</u>	<u>75</u>
<b>At 31 October 2019</b>	<u>75</u>	<u>159</u>	<u>234</u>

# **GBHR Group Limited**

## **Notes to the financial statements**

**Period ended 31 October 2019**

### **1. General information**

The company is a private company limited by shares, registered in England. The address of the registered office is 8-10 Gatley Road, Cheadle, Cheshire, SK8 1PY.

### **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'.

### **3. Accounting policies**

#### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities 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.

#### **Turnover**

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

#### **Taxation**

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, 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.

## Financial instruments

A financial asset or a financial liability is recognised only when the company 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. Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment. Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

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. Employee numbers

The average number of persons employed by the company during the period amounted to 2

## 5. Debtors

31/10/19

£

Other debtors

14

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## 6. Creditors: amounts falling due within one year

31/10/19

	£
Corporation tax	66
Other creditors	8,625
	<hr/>
	8,691
	<hr/>

## 7. Called up share capital

### Issued, called up and fully paid

31/10/19

	No	£
Ordinary shares of £ 1.00 each	75	75
	<hr/>	<hr/>

## 8. Related party transactions

At 31 October 2019 the company owed £3,975 to a director. No interest has been charged to the company in respect of this loan which is repayable on demand and classified in creditors due within one year. At 31 October 2019 the company owed £1,975 to a director. No interest has been charged to the company in respect of this loan which is repayable on demand and classified in creditors due within one year.

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.