

REPORT OF THE DIRECTORS AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023
FOR
GPA EUROPE LIMITED

GPA EUROPE LIMITED

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

	Page
Company Information	1
Report of the Directors	2
Statement of Income and Retained Earnings	3
Abridged Balance Sheet	4
Notes to the Financial Statements	5
Chartered Accountants' Report	6
Detailed Income and Expenditure Account	7

GPA EUROPE LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 31ST DECEMBER 2023

DIRECTORS:

M A Copp
M I Mayer
S P O'Donnell
S Svenes
G Bowerbank
Ms S Nicholson
G Vorberg
M Schenk
A Gentilucco

REGISTERED OFFICE:

Willow Cottage
Stroud Lane
Crookham Village
Fleet
GU51 5ST

REGISTERED NUMBER:

07995538 (England and Wales)

ACCOUNTANTS:

A.Allen & Son Limited
45 Union Road
New Mills
High Peak
SK22 3EL

GPA EUROPE LIMITED

REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31ST DECEMBER 2023

The directors present their report with the financial statements of the company for the year ended 31st December 2023.

DIRECTORS

The directors shown below have held office during the whole of the period from 1st January 2023 to the date of this report.

M A Copp
M I Mayer
S P O'Donnell
S Svenes
G Bowerbank
Ms S Nicholson
G Vorberg
M Schenk
A Gentilucco

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

M I Mayer - Director

5th September 2024

GPA EUROPE LIMITED
STATEMENT OF INCOME AND
RETAINED EARNINGS
FOR THE YEAR ENDED 31ST DECEMBER 2023

	Notes	2023 £	2022 £
TURNOVER		173,108	141,183
Cost of sales		81,241	53,942
GROSS SURPLUS		91,867	87,241
Administrative expenses		82,083	77,555
OPERATING SURPLUS	4	9,784	9,686
Interest receivable and similar income		350	245
SURPLUS BEFORE TAXATION		10,134	9,931
Tax on surplus		-	-
SURPLUS FOR THE FINANCIAL YEAR		10,134	9,931
Retained earnings at beginning of year		115,698	105,767
RETAINED EARNINGS AT END OF YEAR		125,832	115,698

The notes form part of these financial statements

ABRIDGED BALANCE SHEET
31ST DECEMBER 2023

	Notes	2023 £	£	2022 £	£
FIXED ASSETS					
Intangible assets	5		11,691		13,887
CURRENT ASSETS					
Stocks		25		93	
Debtors		37,749		50,627	
Cash at bank		140,750		108,380	
		178,524		159,100	
CREDITORS					
Amounts falling due within one year		64,383		57,289	
NET CURRENT ASSETS			114,141		101,811
TOTAL ASSETS LESS CURRENT LIABILITIES			125,832		115,698
RESERVES					
Income and expenditure account			125,832		115,698
			125,832		115,698

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

All the members have consented to the preparation of an abridged Balance Sheet for the year ended 31st December 2023 in accordance with Section 444(2A) of the Companies Act 2006.

The financial statements were approved by the Board of Directors and authorised for issue on 5th September 2024 and were signed on its behalf by:

M I Mayer - Director

GPA EUROPE LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

1. STATUTORY INFORMATION

GPA Europe Limited is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover represents the net invoiced value of goods and services, excluding value added tax.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Computer software is being amortised evenly over its estimated useful life of ten years.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2022 - NIL).

4. OPERATING SURPLUS

The operating surplus is stated after charging:

	2023	2022
	£	£
Computer software amortisation	<u>2,196</u>	<u>2,196</u>

5. INTANGIBLE FIXED ASSETS

COST

At 1st January 2023 and 31st December 2023	<u>21,960</u>
---	---------------

AMORTISATION

At 1st January 2023	8,073
Amortisation for year	<u>2,196</u>

At 31st December 2023	<u>10,269</u>
-----------------------	---------------

NET BOOK VALUE

At 31st December 2023	<u>11,691</u>
-----------------------	---------------

At 31st December 2022	<u>13,887</u>
-----------------------	---------------

CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS
ON THE UNAUDITED FINANCIAL STATEMENTS OF
GPA EUROPE LIMITED

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of GPA Europe Limited for the year ended 31st December 2023 which comprise the Statement of Income and Retained Earnings, Abridged Balance Sheet and the 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 within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of GPA Europe Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of GPA Europe Limited and state those matters that we have agreed to state to the Board of Directors of GPA Europe Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than GPA Europe Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that GPA Europe Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of GPA Europe Limited. You consider that GPA Europe Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of GPA Europe Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

A.Allen & Son Limited
45 Union Road
New Mills
High Peak
SK22 3EL

5th September 2024

GPA EUROPE LIMITED

DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER 2023

	2023		2022	
	£	£	£	£
Turnover		173,108		141,183
Cost of sales				
Opening stock	-		297	
Costs	81,241		53,645	
		<u>81,241</u>		<u>53,942</u>
GROSS SURPLUS		91,867		87,241
Other income				
Deposit account interest		350		245
		<u>92,217</u>		<u>87,486</u>
Expenditure				
Insurance	1,283		1,223	
Office expenses and meeting costs	66,413		62,223	
Publicity	6,517		11,488	
Computer and software expenses	757		475	
Sundry expenses	78		47	
Legal and professional fees	1,104		1,080	
Foreign exchange losses/gains	1,636		(1,516)	
Entertainment	-		35	
		<u>77,788</u>		<u>75,055</u>
		14,429		12,431
Finance costs				
Bank charges	129		304	
Stripe charges	1,970		-	
		<u>2,099</u>		<u>304</u>
		12,330		12,127
Depreciation				
Computer software		2,196		2,196
NET SURPLUS		<u>10,134</u>		<u>9,931</u>

This page does not form part of the statutory financial statements