

UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2025
FOR
GPA EUROPE LIMITED

GPA EUROPE LIMITED

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FOR THE YEAR ENDED 31ST DECEMBER 2025

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GPA EUROPE LIMITED

INCOME STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 2025

	2025 £	2024 £
TURNOVER	192,258	182,517
Other income	3,218	1,307
Cost of raw materials and consumables	(86,654)	(85,374)
Depreciation and other amounts written off assets	(2,196)	(2,196)
Other charges	(79,982)	(94,215)
Taxation	-	-
PROFIT	<u>26,644</u>	<u>2,039</u>

BALANCE SHEET
31ST DECEMBER 2025

	2025	2024
	£	£
FIXED ASSETS	7,299	9,495
CURRENT ASSETS	200,621	170,675
CREDITORS		
Amounts falling due within one year	(53,405)	(52,299)
NET CURRENT ASSETS	147,216	118,376
TOTAL ASSETS LESS CURRENT LIABILITIES	154,515	127,871
RESERVES	154,515	127,871

NOTES TO THE FINANCIAL STATEMENTS

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 are as below:

Registered number: 07995538

Registered office: Willow Cottage
Stroud Lane
Crookham Village
Fleet
GU51 5ST

2. AVERAGE NUMBER OF EMPLOYEES

The average number of employees during the year was NIL (2024 - NIL).

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2025 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 profit or loss 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.

BALANCE SHEET - continued
31ST DECEMBER 2025

The financial statements have been prepared in accordance with the micro-entity provisions.

The financial statements were approved by the Board of Directors and authorised for issue on 7th September 2026 and were signed on its behalf by:

M A Copp - Director

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 2025 which comprise the Income Statement, 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

7th September 2026

GPA EUROPE LIMITED

TRADING AND PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER 2025

	2025		2024
	£	£	£
Turnover		192,258	182,517
Cost of sales			
Costs		86,654	85,374
GROSS PROFIT		105,604	97,143
Other income			
Deposit account interest		3,218	1,307
		108,822	98,450
Expenditure			
Insurance	876		1,185
Office expenses and meeting costs	68,225		77,586
Publicity	7,657		7,000
Computer and software expenses	1,928		1,010
Sundry expenses	218		94
Legal and professional fees	1,164		1,098
Foreign exchange losses/gains	(3,260)		3,706
		76,808	91,679
		32,014	6,771
Finance costs			
Bank charges	276		178
Stripe charges	2,898		2,358
		3,174	2,536
		28,840	4,235
Depreciation			
Computer software		2,196	2,196
NET PROFIT		26,644	2,039

This page does not form part of the statutory financial statements

GPA EUROPE LIMITED

DETAILED BALANCE SHEET
FOR THE YEAR ENDED 31ST DECEMBER 2025

	2025 £	2024 £
FIXED ASSETS		
Computer software	7,299	9,495
CURRENT ASSETS		
Stocks	99	279
Trade debtors	39,211	38,769
Prepayments and accrued income	1,525	7,180
Business bond account	-	35,000
One year bond account	35,000	35,000
Current account	49,470	16,755
Euro account	74,926	37,302
PayPal account	390	390
	200,621	170,675
CREDITORS		
Amounts falling due within one year		
Trade creditors	(1,500)	(318)
Accruals and deferred income	(51,905)	(51,981)
	(53,405)	(52,299)
NET CURRENT ASSETS	147,216	118,376
TOTAL ASSETS LESS CURRENT LIABILITIES	154,515	127,871
NET ASSETS	154,515	127,871
RESERVES		
Retained earnings	154,515	127,871

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