

**CAMBA HOLDING LIMITED**

**UNAUDITED**

**FINANCIAL STATEMENTS**

**INFORMATION FOR FILING WITH THE REGISTRAR**

**FOR THE YEAR ENDED 31 DECEMBER 2018**

**CAMBA HOLDING LIMITED**  
**REGISTERED NUMBER: 10653532**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2018**

	Note	2018 £	2017 £
<b>Fixed assets</b>			
Investments	4	628,225	628,125
		<u>628,225</u>	<u>628,125</u>
<b>Current assets</b>			
Debtors: amounts falling due within one year	5	382	180
Cash at bank		218,822	93,669
		<u>219,204</u>	<u>93,849</u>
Creditors: amounts falling due within one year	6	(282,589)	(142,815)
<b>Net current liabilities</b>		<u>(63,385)</u>	<u>(48,966)</u>
<b>Total assets less current liabilities</b>		564,840	579,159
Creditors: amounts falling due after more than one year	7	(46,452)	(77,907)
<b>Net assets</b>		<u>518,388</u>	<u>501,252</u>
<b>Capital and reserves</b>			
Called up share capital	9	375,180	375,180
Profit and loss account		143,208	126,072
		<u>518,388</u>	<u>501,252</u>

**CAMBA HOLDING LIMITED**  
**REGISTERED NUMBER: 10653532**

**BALANCE SHEET (CONTINUED)**  
**AS AT 31 DECEMBER 2018**

The director considers that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

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

The Company has opted not to file the statement of income and retained earnings in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:

**Mr J M Cardwell**  
Director

Date: 2 August 2019

The notes on pages 3 to 6 form part of these financial statements.

# **CAMBA HOLDING LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018**

### **1. General information**

Camba Holding Limited is a private Company limited by shares incorporated in England and Wales within the United Kingdom. The address of the registered office is 3 Morleys Place, Sawston, Cambridge, CB22 3TG. This Company is part of a group.

### **2. Accounting policies**

#### **2.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies.

The following principal accounting policies have been applied:

#### **2.2 Finance costs**

Finance costs are charged to the Statement of Income and Retained Earnings over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

#### **2.3 Borrowing costs**

All borrowing costs are recognised in the Statement of Income and Retained Earnings in the year in which they are incurred.

#### **2.4 Valuation of investments**

Investments in subsidiaries are measured at cost less accumulated impairment.

#### **2.5 Debtors**

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

#### **2.6 Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

#### **2.7 Creditors**

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018

**2. Accounting policies (continued)**

**2.8 Financial instruments**

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Income and Retained Earnings.

**2.9 Dividends**

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

**3. Employees**

The average monthly number of employees, including directors, during the year was 1 (2017 - 1).

**CAMBA HOLDING LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

**4. Fixed asset investments**

	Unlisted investments £
<b>Cost</b>	
At 1 January 2018	628,125
Additions	100
At 31 December 2018	<u>628,225</u>

**5. Debtors**

	2018 £	2017 £
Amounts owed by group undertakings	382	-
Called up share capital not paid	-	180
	<u>382</u>	<u>180</u>

**6. Creditors: Amounts falling due within one year**

	2018 £	2017 £
Bank loans	31,326	30,040
Amounts owed to group undertakings	249,006	111,700
Other creditors	96	276
Accruals and deferred income	2,161	799
	<u>282,589</u>	<u>142,815</u>

**7. Creditors: Amounts falling due after more than one year**

	2018 £	2017 £
Bank loans	<u>46,452</u>	<u>77,907</u>

Included within creditors are secured debts amounting to £77,778 (2017 - £107,947) which are secured by a fixed and floating charge on the assets of the director.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

**8. Loans**

Analysis of the maturity of loans is given below:

	2018 £	2017 £
<b>Amounts falling due within one year</b>		
Bank loans	31,326	30,040
<b>Amounts falling due 1-2 years</b>		
Bank loans	32,612	31,326
<b>Amounts falling due 2-5 years</b>		
Bank loans	13,840	46,581
	<u>77,778</u>	<u>107,947</u>

**9. Share capital**

	2018 £	2017 £
<b>Allotted, called up and fully paid</b>		
375,180 (2017 - 375,000) Ordinary shares of £1 each	<u>375,180</u>	<u>375,000</u>
<b>Allotted, called up and partly paid</b>		
Nil (2017 - 180) Ordinary shares of £1 each	<u>-</u>	<u>180</u>

**10. Related party transactions**

During the year the Company operated a loan with the director of the Company. The amount payable to the director of the Company at the year end was £96 (2017 - £276). This loan is interest free and repayable on demand.

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.