REGISTERED NUMBER: SC800921 (Scotland)

Unaudited Financial Statements

For The Period 28 February 2024 to 31 May 2025

for

Kambo Limited

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For The Period 28 February 2024 to 31 May 2025

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Kambo Limited

Company Information
For The Period 28 February 2024 to 31 May 2025

DIRECTORS:	K A Brash Mrs D Brash
REGISTERED OFFICE:	1 Cambuslang Court Cambuslang Glasgow Strathclyde G32 8FH
REGISTERED NUMBER:	SC800921 (Scotland)
ACCOUNTANTS:	Atkinson Donnelly LLP 1 Cambuslang Court Cambuslang Glasgow Strathclyde G32 8FH

Balance Sheet
31 May 2025

	Notes	£	£
FIXED ASSETS			
Tangible assets	4		**36,152**
CURRENT ASSETS			
Stocks		**30,000**	
Debtors	5	**10,507**	
Cash at bank and in hand		**38,789**	
		79,296	
CREDITORS			
Amounts falling due within one year	6	**104,202**	
NET CURRENT LIABILITIES			**(24,906)**
TOTAL ASSETS LESS CURRENT LIABILITIES			**11,246**
PROVISIONS FOR LIABILITIES			**6,869**
NET ASSETS			**4,377**
CAPITAL AND RESERVES			
Called up share capital			**100**
Retained earnings			**4,277**
SHAREHOLDERS' FUNDS			**4,377**

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

The members have not required the company to obtain an audit of its financial statements for the period ended 31 May 2025 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) 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.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 May 2025

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

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 24 November 2025 and were signed on its behalf by:

Mrs D Brash - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Kambo Limited is a private company, limited by shares , registered in Scotland. 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 is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 20% on cost
Computer equipment	- 33% on cost

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

Financial instruments
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.

Creditors
Short term trade 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.

Cash and Bank Balances
Cash and bank balances are measured at the transaction price.

Taxation
Taxation for the period comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

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2. **ACCOUNTING POLICIES - continued**

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the period was 7 .

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
Additions	5,083	37,615	2,991	45,689
At 31 May 2025	5,083	37,615	2,991	45,689
DEPRECIATION				
Charge for period	1,017	7,523	997	9,537
At 31 May 2025	1,017	7,523	997	9,537
NET BOOK VALUE				
At 31 May 2025	4,066	30,092	1,994	36,152

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	£
Other debtors	10,507

continued...

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Trade creditors	**15,531**
Amounts owed to associates	**65,078**
Taxation and social security	**21,699**
Other creditors	**1,894**
	104,202

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.