

Registration number 4306533

**C B Frost Holdings Limited**

**Abbreviated accounts**

**for the year ended 31 July 2009**

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COMPANIES HOUSE



**HARBEN BARKER**  
Limited

Chartered Accountants  
Business Advisors and Registered Auditors

Harben Barker is the trading name of Harben Barker Limited Registered No. 04706963 Registered in England & Wales



## **C B Frost Holdings Limited**

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**C B Frost Holdings Limited**

**Accountants' report to the Board of Directors on the  
unaudited financial statements of C B Frost Holdings Limited**

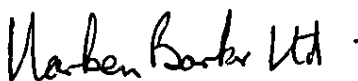
In accordance with the engagement letter, and in order to assist you to fulfil your duties under the Companies , we have compiled the financial statements of the company which comprise the balance sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the company's board of directors in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's board of directors that we have done so and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's board of directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England & Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the year ended 31 July 2009 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies . You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. 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 financial statements.



**Harben Barker Limited  
Chartered Accountants and  
Registered Auditors  
15 October 2009**

**Drayton Court  
Drayton Road  
Solihull**

**B90 4NG**

**C B Frost Holdings Limited**

**Abbreviated balance sheet  
as at 31 July 2009**

		2009		2008	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	2		320,000		320,000
Investments	2		1,228,419		1,228,419
			<u>1,548,419</u>		<u>1,548,419</u>
<b>Current assets</b>					
Debtors		9,036		-	
Cash at bank and in hand		165,082		211,594	
		<u>174,118</u>		<u>211,594</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(1,876)</u>		<u>(41,068)</u>	
<b>Net current assets</b>			<u>172,242</u>		<u>170,526</u>
<b>Total assets less current liabilities</b>			1,720,661		1,718,945
<b>Net assets</b>			<u>1,720,661</u>		<u>1,718,945</u>
<b>Capital and reserves</b>					
Called up share capital	3		100,000		100,000
Share premium account			556,964		556,964
Profit and loss account			1,063,697		1,061,981
<b>Shareholders' funds</b>			<u>1,720,661</u>		<u>1,718,945</u>

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 4 to 6 form an integral part of these financial statements.

**C B Frost Holdings Limited**

**Abbreviated balance sheet (continued)**

**Directors' statements required by Sections 475(2) and (3)  
for the year ended 31 July 2009**

In approving these abbreviated accounts as directors of the company we hereby confirm:

- (a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ;
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31 July 2009 ; and
- (c) that we acknowledge our responsibilities for:
  - (1) ensuring that the company keeps accounting records which comply with Section 386 ; and
  - (2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The abbreviated accounts were approved by the Board on 15 October 2009 and signed on its behalf by



**P D Beadle**  
**Director**

**The notes on pages 4 to 6 form an integral part of these financial statements.**

## **C B Frost Holdings Limited**

### **Notes to the abbreviated financial statements for the year ended 31 July 2009**

#### **1. Accounting policies**

##### **1.1. Accounting convention**

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

##### **1.2. Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings                      -      Straight line over years

##### **1.3. Investments**

Fixed asset investments are stated at cost less provision for permanent diminution in value.

##### **1.4. Deferred taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold;

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable;

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

##### **1.5. Group accounts**

The company is entitled to the exemption under Section 398 of the Companies Act 2006 from the obligation to prepare group accounts.

# C B Frost Holdings Limited

## Notes to the abbreviated financial statements for the year ended 31 July 2009

..... continued

2. Fixed assets	Tangible fixed assets £	Investments £	Total £
<b>Cost</b>			
At 1 August 2008	320,000	1,228,419	1,548,419
At 31 July 2009	320,000	1,228,419	1,548,419
<b>Net book values</b>			
At 31 July 2009	320,000	1,228,419	1,548,419
At 31 July 2008	320,000	1,228,419	1,548,419

2.1. Investment details	2009 £	2008 £
Subsidiary undertaking	1,228,419	1,228,419

### Holdings of 20% or more

The company holds 20% or more of the share capital of the following companies:

Company	Country of registration or incorporation	Nature of business	Shares held Class	%
<b>Subsidiary undertaking</b>				
C B Frost & Co Limited	England and Wales	Manufacture, factor	Ordinary	100%

The aggregate amount of capital and reserves and the results of these undertakings for the last relevant financial year were as follows:

	Capital and reserves £	Profit for the year £
C B Frost & Co Limited	500,726	126,634

**C B Frost Holdings Limited**

**Notes to the abbreviated financial statements  
for the year ended 31 July 2009**

..... continued

<b>3. Share capital</b>	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>
<b>Authorised</b>		
100,000 Ordinary shares of £1 each	<u>100,000</u>	<u>100,000</u>
<b>Alloted, called up and fully paid</b>		
100,000 Ordinary shares of £1 each	<u>100,000</u>	<u>100,000</u>
<b>Equity Shares</b>		
100,000 Ordinary shares of £1 each	<u>100,000</u>	<u>100,000</u>