

Company Registration No. 09274524 (England and Wales)

**CLAYDEN FP HOLDINGS LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**  
**PAGES FOR FILING WITH REGISTRAR**

# CLAYDEN FP HOLDINGS LIMITED

## COMPANY INFORMATION

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<b>Directors</b>	L. Clayden M. Cornell
<b>Secretary</b>	J Clayden
<b>Company number</b>	09274524
<b>Registered office</b>	1 Constable Court The Street Belstead IPSWICH IP8 3LY
<b>Accountants</b>	Beatons Limited Chartered Accountants 7 Three Rivers Business Park Felixstowe Road, Foxhall IPSWICH IP10 0BF

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# CLAYDEN FP HOLDINGS LIMITED

## BALANCE SHEET

AS AT 31 DECEMBER 2018

	Notes	2018 £	£	2017 £	£
<b>Fixed assets</b>					
Investments	2		1,000		1,000
<b>Current assets</b>					
Debtors	3	23,878		3,878	
Cash at bank and in hand		284,479		155,385	
		<u>308,357</u>		<u>159,263</u>	
<b>Creditors: amounts falling due within one year</b>	4	<u>(1,035)</u>		<u>(747)</u>	
<b>Net current assets</b>			307,322		158,516
<b>Total assets less current liabilities</b>			<u>308,322</u>		<u>159,516</u>
<b>Capital and reserves</b>					
Called up share capital	5		1,000		1,000
Profit and loss reserves			307,322		158,516
<b>Total equity</b>			<u>308,322</u>		<u>159,516</u>

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

For the financial Year ended 31 December 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the Year in question in accordance with section 476.

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

The financial statements were approved by the board of directors and authorised for issue on 24 September 2019 and are signed on its behalf by:

L. Clayden  
**Director**

**Company Registration No. 09274524**

# CLAYDEN FP HOLDINGS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2018

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#### 1 Accounting policies

##### **Company information**

Clayden FP Holdings Limited is a private company limited by shares incorporated in England and Wales. The registered office is 1 Constable Court, The Street, Belstead, IPSWICH, IP8 3LY. The company number is 09274524.

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

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

##### **1.2 Fixed asset investments**

Interests in subsidiaries, associates and jointly controlled entities are initially measured at cost and subsequently measured at cost less any accumulated impairment losses. The investments are assessed for impairment at each reporting date and any impairment losses or reversals of impairment losses are recognised immediately in profit or loss.

A subsidiary is an entity controlled by the company. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

An associate is an entity, being neither a subsidiary nor a joint venture, in which the company holds a long-term interest and where the company has significant influence. The company considers that it has significant influence where it has the power to participate in the financial and operating decisions of the associate.

Entities in which the company has a long term interest and shares control under a contractual arrangement are classified as jointly controlled entities.

##### **1.3 Cash at bank and in hand**

Cash at bank and in hand are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### **1.4 Financial instruments**

###### ***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# CLAYDEN FP HOLDINGS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2018

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### 1 Accounting policies

(Continued)

#### **Classification of financial liabilities**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

### 1.5 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

### 1.6 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

#### **Current tax**

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

#### **Deferred tax**

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

### 1.7 Group accounts

The company has taken advantage of the exemption under section 399 of the Companies Act 2006 not to prepare consolidated accounts, on the basis that the group of which this is the parent qualifies as a small group. The financial statements present information about the company as an individual entity and not about its group.

# CLAYDEN FP HOLDINGS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2018

<b>2</b>	<b>Fixed asset investments</b>	<b>2018</b>	<b>2017</b>
		<b>£</b>	<b>£</b>
	Shares in group undertakings	1,000	1,000
		<u>          </u>	<u>          </u>
	<b>Movements in fixed asset investments</b>		
			<b>Shares in group undertakings</b>
			<b>£</b>
	<b>Cost or valuation</b>		
	At 1 January 2018 & 31 December 2018		1,000
			<u>          </u>
	<b>Carrying amount</b>		
	At 31 December 2018		1,000
			<u>          </u>
	At 31 December 2017		1,000
			<u>          </u>
<b>3</b>	<b>Debtors</b>	<b>2018</b>	<b>2017</b>
		<b>£</b>	<b>£</b>
	<b>Amounts falling due within one year:</b>		
	Amounts owed by group undertakings	3,878	3,878
	Other debtors	20,000	-
		<u>          </u>	<u>          </u>
		23,878	3,878
		<u>          </u>	<u>          </u>
<b>4</b>	<b>Creditors: amounts falling due within one year</b>	<b>2018</b>	<b>2017</b>
		<b>£</b>	<b>£</b>
	Corporation tax	60	12
	Other creditors	975	735
		<u>          </u>	<u>          </u>
		1,035	747
		<u>          </u>	<u>          </u>

## CLAYDEN FP HOLDINGS LIMITED

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2018

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**5 Called up share capital**

	2018	2017
	£	£
<b>Ordinary share capital</b>		
<b>Issued and fully paid</b>		
780 Ordinary A shares of £1 each	780	780
50 Ordinary B shares of £1 each	50	50
50 Ordinary C shares of £1 each	50	50
70 Ordinary E shares of £1 each	70	70
50 Ordinary F shares of £1 each	50	50
	<hr/>	<hr/>
	1,000	1,000
	<hr/>	<hr/>

**6 Related party transactions**

The company has taken advantage of the exemptions conferred by FR102 not to make disclosures concerning companies wholly owned within the group.



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