

Company registration number: 04306533

C B Frost Holdings Limited

Unaudited filleted financial statements

31 July 2020



C B Frost Holdings Limited

Contents

	Page
Directors and other information	1
Statement of financial position	2 - 3
Notes to the financial statements	4 - 5

C B Frost Holdings Limited

Directors and other information

Directors

M A Jones
P V Kennedy

Secretary

P D Beadle

Company number

04306533

Registered office

Matrix Point
Mainstream Industrial Park
Mainstream Way
Birmingham
B7 4SN

Bankers

Barclays Bank Plc
PO Box 5960
15 Colmore Road
B3 2EP

C B Frost Holdings Limited

**Statement of financial position
31 July 2020**

	Note	2020 £	£	2019 £	£
Fixed assets					
Investments	4	1,228,419		1,228,419	
			1,228,419		1,228,419
Current assets					
Cash at bank and in hand		4,728		4,778	
		4,728		4,778	
Creditors: amounts falling due within one year	5	(650)		(166)	
Net current assets			4,078		4,612
Total assets less current liabilities			1,232,497		1,233,031
Net assets			1,232,497		1,233,031
Capital and reserves					
Called up share capital	6	100,000		100,000	
Share premium account		556,964		556,964	
Profit and loss account		575,533		576,067	
Shareholders funds			1,232,497		1,233,031

For the year ending 31 July 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

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

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

The notes on pages 4 to 5 form part of these financial statements.

C B Frost Holdings Limited

Statement of financial position (continued)
31 July 2020

These financial statements were approved by the board of directors and authorised for issue on 28 October 2020, and are signed on behalf of the board by:

A handwritten signature in black ink, appearing to be 'P V Kennedy', written over a horizontal line.

P V Kennedy
Director

Company registration number: 04306533

The notes on pages 4 to 5 form part of these financial statements.

C B Frost Holdings Limited

Notes to the financial statements Year ended 31 July 2020

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is Matrix Point, Mainstream Industrial Park, Mainstream Way, Birmingham, B7 4SN.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Fixed asset investments

Fixed asset investments are initially recorded at cost, and subsequently stated at cost less any accumulated impairment losses. Listed investments are measured at fair value with changes in fair value being recognised in profit or loss.

C B Frost Holdings Limited

Notes to the financial statements (continued)
Year ended 31 July 2020

4. Investments

	Shares in group undertakings and participating interests £	Total £
Cost		
At 1 August 2019 and 31 July 2020	1,228,419	1,228,419
Impairment		
At 1 August 2019 and 31 July 2020	-	-
Carrying amount		
At 31 July 2020	1,228,419	1,228,419
At 31 July 2019	1,228,419	1,228,419

5. Creditors: amounts falling due within one year

	2020 £	2019 £
Amounts owed to group undertakings and undertakings in which the company has a participating interest	-	(484)
Other creditors	650	650
	650	166

6. Called up share capital
Issued, called up and fully paid

	2020		2019	
	No	£	No	£
Ordinary shares shares of £ 1.00 each	100,000	100,000	100,000	100,000

7. Controlling party

The company is a subsidiary of CB Frost (New Holding) Ltd, a company registered in England and Wales. whose registered office is 17-24 Green Street, Digbeth, Birmingham, United Kingdom, B12 ONE and registration number is 10870317.