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Company registration number: 04306533

**C B Frost Holdings Limited**  
**Unaudited filleted financial statements**  
**31 July 2019**



# **C B Frost Holdings Limited**

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**C B Frost Holdings Limited**

**Directors and other information**

<b>Directors</b>	P D Beadle M A Jones P V Kennedy	(Resigned 7 March 2019)
<b>Secretary</b>	P D Beadle	
<b>Company number</b>	04306533	
<b>Registered office</b>	17 Green Street Digbeth Birmingham West Midlands B2 0NE	
<b>Bankers</b>	Barclays Bank Plc PO Box 5960 15 Colmore Road B3 2EP	

**C B Frost Holdings Limited**

**Statement of financial position  
31 July 2019**

	Note	2019 £	£	2018 £	£
<b>Fixed assets</b>					
Investments	4	1,228,419		1,228,419	
			1,228,419		1,228,419
<b>Current assets</b>					
Cash at bank and in hand		4,778		4,939	
		4,778		4,939	
<b>Creditors: amounts falling due within one year</b>	5	(166)		(349,591)	
<b>Net current assets/(liabilities)</b>			4,612		(344,652)
<b>Total assets less current liabilities</b>			1,233,031		883,767
<b>Net assets</b>			1,233,031		883,767
<b>Capital and reserves</b>					
Called up share capital	6	100,000		100,000	
Share premium account		556,964		556,964	
Profit and loss account		576,067		226,803	
<b>Shareholders funds</b>		1,233,031		883,767	

For the year ending 31 July 2019 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 2019**

These financial statements were approved by the board of directors and authorised for issue on 12 September 2019, and are signed on behalf of the board by:

A handwritten signature in black ink, appearing to read 'P V Kennedy', enclosed within a large, loopy oval shape.

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 2019**

#### **1. General information**

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is 17 Green Street, Digbeth, Birmingham, West Midlands, B2 0NE.

#### **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 2019**

### **4. Investments**

	Shares in group undertakings and participating interests £	Total  £
<b>Cost</b>		
At 1 August 2018 and 31 July 2019	1,228,419	1,228,419
<b>Impairment</b>		
At 1 August 2018 and 31 July 2019	-	-
<b>Carrying amount</b>		
At 31 July 2019	1,228,419	1,228,419
At 31 July 2018	1,228,419	1,228,419

### **5. Creditors: amounts falling due within one year**

	2019 £	2018 £
Amounts owed to group undertakings and undertakings in which the company has a participating interest	(484)	348,941
Other creditors	650	650
	166	349,591

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

	2019		2018	
	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 0NE and registration number is 10870317.