

Company Registration No. 11530873 (England and Wales)

**PLUS HOLDINGS LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 DECEMBER 2018**  
**PAGES FOR FILING WITH REGISTRAR**

# PLUS HOLDINGS LIMITED

## CONTENTS

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	Page
Balance sheet	1
Notes to the financial statements	2 - 3

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## PLUS HOLDINGS LIMITED

### BALANCE SHEET

AS AT 31 DECEMBER 2018

	Notes	2018 £	£
<b>Fixed assets</b>			
Investments	2		501,282
<b>Creditors: amounts falling due after more than one year</b>	3		(500,000)
<b>Net assets</b>			<u>1,282</u>
<b>Capital and reserves</b>			
Called up share capital			<u>1,282</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 Period 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 Period 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 19 August 2019 and are signed on its behalf by:

Mr D Clayson  
**Director**

**Company Registration No. 11530873**

# PLUS HOLDINGS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE PERIOD ENDED 31 DECEMBER 2018**

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### **1 Accounting policies**

#### **Company information**

Plus Holdings Limited is a private company limited by shares incorporated in England and Wales. The registered office is Units 9 - 11, The Viscount Centre, Gaskill Road, Liverpool, L24 9GS.

#### **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. The principal accounting policies adopted are set out below.

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.

#### **1.2 Reporting period**

The company was incorporated on 22 August 2018 and has shortened its reporting period to 31 December 2018 to bring it into line with the calendar year and to align it with the reporting period used by its subsidiary undertaking.

#### **1.3 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.

#### **1.4 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.

#### **1.5 Financial instruments**

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

#### **1.6 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.

## PLUS HOLDINGS LIMITED

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2018

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**2 Fixed asset investments**

**2018**  
**£**

Investments	501,282
	<u><u>          </u></u>

**Movements in fixed asset investments**

**Shares in group**  
**undertakings**

**£**

**Cost or valuation**

At 22 August 2018

-

Additions

501,282

At 31 December 2018

501,282

**Carrying amount**

At 31 December 2018

501,282

**3 Creditors: amounts falling due after more than one year**

**2018**  
**£**

Other creditors	500,000
	<u><u>          </u></u>

Other creditors includes 500,000 £1 redeemable preference shares.

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.