

Registered Number 07511715

CERESTE HOLDINGS LIMITED

Abbreviated Accounts

30 September 2014

Abbreviated Balance Sheet as at 30 September 2014

	<i>Notes</i>	<i>2014</i>	<i>2013</i>
		£	£
Fixed assets			
Investments	2	4,250	250
		<u>4,250</u>	<u>250</u>
Current assets			
Debtors		11,000	-
Cash at bank and in hand		38,715	-
		<u>49,715</u>	<u>-</u>
Creditors: amounts falling due within one year		(191,026)	(180,150)
Net current assets (liabilities)		<u>(141,311)</u>	<u>(180,150)</u>
Total assets less current liabilities		<u>(137,061)</u>	<u>(179,900)</u>
Total net assets (liabilities)		<u>(137,061)</u>	<u>(179,900)</u>
Capital and reserves			
Called up share capital	3	200	200
Profit and loss account		(137,261)	(180,100)
Shareholders' funds		<u>(137,061)</u>	<u>(179,900)</u>

- For the year ending 30 September 2014 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 29 June 2015

And signed on their behalf by:

M Cereste, Director

Notes to the Abbreviated Accounts for the period ended 30 September 2014**1 Accounting Policies****Basis of measurement and preparation of accounts****Accounting Convention**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Small Entities (effective April 2008).

Compliance with Accounting Standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (excepted as otherwise stated).

Other accounting policies**Investments**

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

Group Accounts

The financial statements present information about the company as an individual undertaking and not about its group. The company and its subsidiary undertaking comprise a small-sized group. The company has therefore taken advantage of the exemptions provided by section 399 of the Companies Act 2006 not to prepare group accounts.

Going Concern

The company is dependent on the continued support of the company's directors and other creditors. Continuing finance is required to enable the company to meet its liabilities as they fall due and to continue operating without realisation of all its assets. The directors believe that continuing finance will be available and that it is therefore appropriate to prepare accounts on a going concern basis. However, should continuing finance not be available, the going concern basis would be invalid and adjustments would have to be made to reduce the value of the assets to their realisable amounts and to provide for any further liabilities which might arise. The going concern has arisen in the year 2013, due to the write off of the investment in Premier Finishing & Mailings Services Limited, which went into voluntary liquidation in October 2012.

Related Party Relationships and Transactions**Amounts owed to directors and other transactions:**

At the balance sheet date M Cereste was owed £56 (2013 £92,047 by the company). This loan is interest free and repayable on demand.

At the balance sheet date the company owed £77,207 (2013 £88,103) to Cereste Consultancy Limited, a wholly owned subsidiary of the company.

At the balance sheet date the company was owed £11,000 (2013 £Nil) from St Joseph's Day Nursery Limited, a wholly owned subsidiary of the company.

2 **Fixed assets Investments**

Cost

At 1 October 2013 - £250

Additions - £4,000

At 30 September 2014 - £4,250

Holdings of More Than 20%

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

Company - Subsidiary undertakings : Cereste Consultancy Limited - Country of Registration or Incorporation : England - Shares Held : Class Ordinary 100.00%

Company - Subsidiary undertakings : St Joseph's Day Nursery Limited - Country of Registration or Incorporation : England - Shares Held : Class Ordinary 100.00%

Company - Subsidiary undertakings - Participating Interest : Peterborough Finishing & Mailing Services Limited - Country of Registration or Incorporation : England - Shares Held : Class Ordinary 50.00%

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

Cereste Consultancy Limited - Principal activity : Consultancy - Capital and Reserves 2014 £135,351 - Profit/(Loss) for the Year 2014 £(46,973)

St Joseph's Day Nursery Limited - Principal activity : Children's Day Nursery - Capital and Reserves 2014 £(281,704) - Profit/(Loss) for the Year 2014 £(45,620)

Peterborough Finishing & Mailing Services Limited - Principal Activity : Promotion, finishing and mailing of magazines - Capital and Reserve 2014 £38,577 - Profit/(Loss) for the Year 2014 £79,226

3 **Called Up Share Capital**

Allotted, called up and fully paid:

	2014	2013
	£	£
200 Ordinary shares of £1 each	200	200

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